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Taxable Sales In California (Sales & Use Tax)

2006 Second Quarter

Taxable Sales in California is a quarterly report on retail sales activity in California, as measured by transactions subject to sales and use tax. The report includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

The following factors should be considered when using these data:

1. Total taxable transactions do not necessarily indicate the gross sales of stores dealing in taxable items. Only sales subject to sales or use tax are tabulated; excluded are sales for resale, sales of nontaxable items such as food for home consumption and prescription medicines, and taxable sales disclosed by Board audits.
2. Some businesses dealing primarily in nontaxable activities, such as services, manufacturing, contracting, or wholesaling, either sell some merchandise that is subject to sales tax or use some items that were purchased ex-tax and on which use tax must be paid. Such transactions are included in the tabulations.
3. Data are compiled by type of store but cannot be broken down by commodity.
4. Businesses are classified according to their principal line of merchandise or service.

Readers are invited to submit comments and suggestions designed to improve this publication to:

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TAXABLE SALES IN CALIFORNIA

SECOND QUARTER 2006

Taxable sales in California were up in the second quarter of 2006, totaling \$142.0 billion. Sales rose \$7.2 billion (5.4 percent) from the second quarter of 2005. Growth was about 0.6 percent slower than the 10-year average of 6.0 percent growth per year. Transactions subject to the sales and use tax have now been rising since June 2002, the sixteenth consecutive quarterly increase.

In constant dollar terms, taxable sales increased by 2.2 percent over the same quarter a year ago. The California Taxable Sales Deflator measured an inflation rate of 3.0 percent for the second quarter of 2006. Soaring gasoline price increases were responsible for a large part of the inflation rate. The California CPI rose 4.5 percent (The CPI includes services, whose prices tend to increase faster than those of most taxable goods.)

Retail stores posted taxable sales of \$98.4 billion, a 5.2 percent increase over the same period a year ago. Retailers of nondurable goods rose 10.0 percent, while durable goods were up just 0.7 percent. A 5.1 percent decline in new auto sales, the largest retail sector, held down growth in durable goods. A 26.6 percent jump in gasoline prices bolstered gasoline sales, which are a major component of nondurable goods sales.

Second quarter taxable sales by new car dealers were \$15.3 billion, down 5.1 percent from last year. This follows a national pattern, as U.S. final sales of new motor vehicles declined 6.1 percent. New vehicle registrations in California were also down in the second quarter, decreasing 2.4 percent.

Service station sales jumped 24.0 percent, faster than any other category. Taxable sales made by service stations yielded \$12.1 billion.

All of the gain was accounted for by increased prices. The average price of gasoline during the second quarter was \$2.942 per gallon, a 26.6 percent jump from the previous year. With the higher prices, California gasoline consumption decreased 1.9 percent compared to the second quarter of 2005.

Taxable sales made by building materials dealers rose just 1.1 percent in the second quarter, totaling \$9.4 billion. Taxable sales made by contractors were much stronger, increasing 9.6 percent in the second quarter to \$6.4 billion. A large part of the increase in contractor sales reflected increased prices. Average prices for building materials, as measured by the U.S. implicit price deflator, increased 7.5 percent in the second quarter. There were large differences in price movements for specific types of construction materials, which may account for the disparity between taxable sales made by building materials dealers and those made by contractors. While prices of lumber and wood products decreased, prices of cement and concrete products increased at double digit rates.

The largest nondurable retail category, general merchandise group sales, increased 6.7 percent in the second quarter, posting a total of \$14.1 billion. Sales made from specialty stores, such as office supply stores, rose 5.9 percent to \$13.2 billion.

Taxable sales made by "all other retail stores" were up 7.1 percent. These sales totaled \$4.3 billion. Sales by farm equipment dealers and farm and garden supply dealers led growth within this category. Sales of "all other outlets" (comprised primarily of manufacturing and wholesale businesses) were up 6.1 percent to \$37.4 billion.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

Type of business	Number of permits on July 1, 2006	Taxable transactions			Per capita taxable transactions a/	
		Amount (in thousands)	Percent of total	Percent change from year to year	2005	2006
<i>Retail Stores</i>						
Women's apparel	13,706	\$1,264,709	.89	0.7	33.97	33.78
Men's apparel	3,005	285,806	.20	3.0	7.50	7.63
Family apparel	23,420	2,540,287	1.79	12.5	61.07	67.84
Shoes	4,922	674,112	.47	2.0	17.87	18.00
Apparel stores group	45,053	4,764,914	3.36	7.0	120.41	127.25
General merchandise stores	13,349	12,412,376	8.74	6.4	315.57	331.49
Drug stores	4,548	1,658,994	1.17	9.3	41.05	44.31
General merchandise group	17,897	14,071,370	9.91	6.7	356.62	375.79
Gifts, art goods, and novelties	14,233	452,757	.32	-2.8	12.60	12.09
Sporting goods	7,554	1,009,942	.71	5.7	25.83	26.97
Florists	5,825	285,917	.20	3.4	7.48	7.64
Photographic equipment and supplies	1,016	134,527	.09	-3.1	3.75	3.59
Musical instruments	3,526	362,804	.26	-0.6	9.87	9.69
Stationery and books	10,126	928,940	.65	0.7	24.95	24.81
Jewelry	12,086	673,722	.47	4.7	17.39	17.99
Office, store, and school supplies	17,404	4,259,881	3.00	8.1	106.52	113.77
Other specialties	135,460	5,093,829	3.59	7.0	128.73	136.04
Specialty stores group	207,230	13,202,319	9.30	5.9	337.12	352.58
Food stores selling all types of liquor	5,740	3,547,213	2.50	6.1	90.44	94.73
All other food stores	19,235	2,120,672	1.49	6.6	53.79	56.64
Food stores group	24,975	5,667,885	3.99	6.3	144.22	151.37
Eating places: no alcoholic beverages	56,284	5,604,570	3.95	5.1	144.22	149.68
Eating places: beer and wine	19,273	2,961,037	2.09	0.9	79.33	79.08
Eating and drinking: all types of liquor	12,464	3,754,557	2.64	9.0	93.16	100.27
Eating and drinking group	88,021	12,320,164	8.68	5.2	316.70	329.03
Household and home furnishings	29,711	3,200,992	2.25	2.6	84.33	85.49
Household appliance dealers	4,457	1,022,180	.72	-2.3	28.30	27.30
Household group	34,168	4,223,172	2.97	1.4	112.62	112.79
Lumber and building materials	5,130	6,736,247	4.75	-2.2	186.29	179.90
Hardware stores	2,497	1,045,192	.74	8.9	25.96	27.91
Plumbing and electrical supplies	2,480	1,325,732	.93	16.1	30.87	35.41
Paint, glass, and wallpaper	1,653	314,131	.22	-4.3	8.87	8.39
Building material group	11,760	9,421,302	6.64	1.1	251.99	251.61
New motor vehicle dealers	2,812	15,298,577	10.78	-5.1	435.84	408.57
Used motor vehicle dealers	8,148	1,591,013	1.12	0.3	42.91	42.49
Automotive supplies and parts	17,323	1,494,506	1.05	3.8	38.92	39.91
Service stations	9,366	12,050,106	8.49	24.0	262.81	321.81
Automotive group	37,649	30,434,202	21.44	5.4	780.48	812.78
Packaged liquor stores	5,307	673,430	.47	9.4	16.65	17.98
Second-hand merchandise	7,636	133,172	.09	-0.8	3.63	3.56
Farm implement dealers	1,371	946,621	.67	6.9	23.95	25.28
Farm and garden supply stores	4,188	923,676	.65	14.4	21.83	24.67
Fuel and ice dealers	799	103,777	.07	24.5	2.25	2.77
Mobile homes, trailers, and campers	990	440,475	.31	-2.5	12.22	11.76
Boat, motorcycle, and plane dealers	2,954	1,073,104	.76	4.0	27.91	28.66
All other retail stores group	23,245	4,294,255	3.03	7.1	108.44	114.68
Retail Stores Totals	489,998	98,399,583	69.32	5.2	2,528.60	2,627.89
Business and Personal Services	103,343	6,126,590	4.32	2.9	160.94	163.62
All Other Outlets	455,017	37,431,085	26.37	6.1	953.67	999.64
Totals All Outlets	1,048,358	\$141,957,258	100.00	5.4	3,643.21	3,791.15
<i>HISTORICAL DATA</i>						
Comparable data for retail stores:						
2001	399,102	73,876,287	65.77	3.7	2,129.12	
2002	422,301	75,228,738	67.76	1.8	2,128.95	
2003	449,346	79,261,826	69.24	5.4	2,202.25	
2004	470,257	86,634,892	69.30	9.3	2,373.19	
2005	486,029	93,512,453	69.41	7.9	2,528.60	
Comparable data for all outlets:						
2001	969,579	112,318,018		1.2	3,237.02	
2002	992,558	111,017,316		-1.2	3,141.76	
2003	1,026,463	114,478,198		3.1	3,180.72	
2004	1,048,413	125,011,947		9.2	3,424.45	
2005	1,057,829	134,732,999		7.8	3,643.21	

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TABLE 2. TAXABLE SALES, BY COUNTY, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

County	Sales tax permits as of July 1, 2006			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	39,879	2,072	41,951	\$5,382,039	\$175,418	\$798,928	\$6,356,385	5.5
Alpine	--	72	72	--	1,966	4,257	6,223	44.9
Amador	796	784	1,580	46,203	70,024	14,972	131,199	17.9
Butte	4,553	1,752	6,305	553,183	93,834	75,382	722,399	4.9
Calaveras	208	1,445	1,653	19,541	58,148	15,588	93,277	8.2
Colusa	289	210	499	41,497	34,551	10,871	86,919	16.3
Contra Costa	20,049	3,200	23,249	2,864,467	209,005	411,278	3,484,750	3.7
Del Norte	293	329	622	21,110	20,602	16,193	57,905	12.8
El Dorado	1,627	4,589	6,216	163,511	225,196	79,776	468,483	6.1
Fresno	16,939	3,327	20,266	2,580,282	346,999	313,594	3,240,875	8.1
Glenn	467	253	720	51,749	34,479	10,386	96,614	6.5
Humboldt	2,816	1,919	4,735	299,970	88,644	41,512	430,126	6.2
Imperial	3,994	427	4,421	433,218	55,667	58,589	547,474	10.4
Inyo	444	347	791	49,047	27,474	13,602	90,123	6.6
Kern	9,848	6,554	16,402	1,918,969	825,573	370,923	3,115,465	16.5
Kings	1,757	396	2,153	245,194	42,692	49,180	337,066	10.3
Lake	581	1,201	1,782	62,693	66,087	18,682	147,462	8.2
Lassen	297	382	679	35,940	18,707	19,111	73,758	3.2
Los Angeles	279,709	15,992	295,701	29,620,463	1,299,043	3,439,635	34,359,141	5.0
Madera	1,091	1,907	2,998	174,885	157,855	52,238	384,978	11.8
Marin	9,059	1,966	11,025	890,525	85,359	105,843	1,081,727	5.0
Mariposa	--	713	713	--	42,129	6,756	48,885	3.4
Mendocino	1,582	2,117	3,699	178,977	113,534	30,107	322,618	6.5
Merced	3,009	951	3,960	456,864	134,797	80,874	672,535	5.3
Modoc	171	173	344	11,125	3,436	9,737	24,298	12.3
Mono	400	237	637	43,028	12,270	12,402	67,700	18.8
Monterey	8,054	3,101	11,155	1,108,234	197,582	148,436	1,454,252	4.4
Napa	3,638	1,206	4,844	407,601	143,467	72,328	623,396	5.1
Nevada	2,077	2,214	4,291	218,884	66,516	56,378	341,778	8.2
Orange	100,409	2,130	102,539	12,775,784	177,446	1,413,612	14,366,842	4.0
Placer	7,978	3,645	11,623	1,392,698	323,986	189,729	1,906,413	6.0
Plumas	124	970	1,094	5,032	39,288	19,384	63,704	7.4
Riverside	35,901	7,771	43,672	6,059,784	894,273	761,890	7,715,947	7.5
Sacramento	22,415	12,991	35,406	2,952,067	1,819,128	639,680	5,410,875	0.7
San Benito	985	385	1,370	90,827	29,110	16,857	136,794	0.3
San Bernardino	39,203	7,325	46,528	6,649,362	614,571	792,632	8,056,565	7.7
San Diego	78,674	12,577	91,251	10,251,147	549,978	1,267,695	12,068,820	2.2
San Francisco	28,968	--	28,968	3,410,335	--	--	3,410,335	6.0
San Joaquin	10,894	2,396	13,290	1,839,876	398,638	249,943	2,488,457	1.2
San Luis Obispo	6,628	3,122	9,750	758,406	176,478	102,054	1,036,938	5.3
San Mateo	19,487	1,595	21,082	2,642,652	230,977	348,969	3,222,598	3.3
Santa Barbara	10,571	2,599	13,170	1,218,242	140,948	153,550	1,512,740	3.4
Santa Clara	46,574	1,739	48,313	7,054,695	105,626	1,033,097	8,193,418	9.8
Santa Cruz	4,504	4,122	8,626	527,367	187,314	88,340	803,021	4.1
Shasta	3,987	2,070	6,057	605,290	79,574	73,488	758,352	8.9
Sierra	29	110	139	1,816	1,801	2,530	6,147	8.5
Siskiyou	1,266	660	1,926	86,322	15,223	29,758	131,303	5.6
Solano	8,093	475	8,568	1,367,554	48,056	181,105	1,596,715	6.0
Sonoma	11,760	5,852	17,612	1,511,963	316,258	177,059	2,005,280	5.0
Stanislaus	8,632	2,271	10,903	1,247,091	446,098	193,723	1,886,912	1.6
Sutter	1,591	489	2,080	257,728	81,484	31,752	370,964	3.1
Tehama	833	762	1,595	153,699	22,603	19,433	195,735	14.9
Trinity	--	558	558	--	16,067	3,636	19,703	7.4
Tulare	6,308	2,531	8,839	943,019	198,021	144,062	1,285,102	13.7
Tuolumne	666	1,492	2,158	65,360	82,307	16,631	164,298	1.8
Ventura	21,893	2,200	24,093	2,668,211	148,299	287,844	3,104,354	3.3
Yolo	3,657	402	4,059	650,339	75,647	111,681	837,667	6.4
Yuba	516	792	1,308	47,547	65,646	26,571	139,764	-3.2
Statewide	--	--	8,318	--	--	193,684	193,684	28.4
TOTAL	896,173	143,867	1,048,358	\$115,113,412	\$11,935,899	\$14,907,947	\$141,957,258	5.4
HISTORICAL DATA								
2001	826,739	134,486	969,579	\$90,737,936	\$9,389,512	\$12,190,570	\$112,318,018	1.2
2002	846,430	138,081	992,558	90,199,053	9,077,679	11,740,584	111,017,316	-1.2
2003	877,785	140,819	1,026,463	93,476,618	9,251,267	11,750,313	114,478,198	3.1
2004	896,719	143,650	1,048,413	102,036,767	10,234,268	12,740,912	125,011,947	9.2
2005	903,643	145,889	1,057,829	109,467,199	11,164,768	14,101,032	134,732,999	7.8

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TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	447	36,928	59	5,332	299	33,102	45	1,982
Men's apparel	87	8,197	7	974	55	6,268	6	413
Family apparel	717	82,699	78	7,935	372	56,153	67	6,301
Shoes	140	26,944	18	2,454	88	17,802	6	401
Apparel stores group	1,391	154,768	162	16,695	814	113,325	124	9,097
General merchandise stores	706	451,626	47	78,075	319	394,788	47	25,607
Drug stores	151	72,782	34	8,976	93	53,141	15	8,291
General merchandise group	857	524,408	81	87,051	412	447,929	62	33,898
Gifts, art goods, and novelties	427	15,239	83	1,243	267	10,070	116	1,837
Sporting goods	226	42,247	88	6,693	181	31,155	96	7,583
Florists	231	10,441	21	1,480	157	7,293	28	603
Photographic equipment and supplies	44	4,804	6	192	21	2,073	4	#
Musical instruments	159	16,533	26	2,985	85	12,779	17	1,074
Stationery and books	616	46,334	68	4,567	296	20,390	61	2,827
Jewelry	614	18,574	55	2,171	392	21,362	50	1,241
Office, store, and school supplies	864	227,811	112	16,442	455	83,630	98	7,791
Other specialties	5,703	225,028	723	26,470	3,387	133,878	727	12,713 #
Specialty stores group	8,884	607,011	1,182	62,243	5,241	322,630	1,197	35,669
Food stores selling all types of liquor	282	134,198	41	27,559	155	113,345	29	23,165
All other food stores	802	57,656	107	13,973	374	38,499	78	12,382
Food stores group	1,084	191,854	148	41,532	529	151,844	107	35,547
Eating places: no alcoholic beverages	2,537	203,322	306	25,670	1,232	117,818	232	18,061
Eating places: beer and wine	943	130,601	125	15,168	528	79,661	130	13,794
Eating and drinking: all types of liquor	527	120,959	89	14,790	267	78,791	91	12,318
Eating and drinking group	4,007	454,882	520	55,628	2,027	276,270	453	44,173
Household and home furnishings	1,105	156,616	164	16,942	743	83,543	172	5,945
Household appliance dealers	180	47,663	35	8,487	97	32,223	24	1,372
Household group	1,285	204,279	199	25,429	840	115,766	196	7,317
Lumber and building materials	226	282,575	57	49,754	123	175,706	35	26,221
Hardware stores	92	46,146	31	9,152	48	33,028	24	5,414
Plumbing and electrical supplies	98	58,185	21	7,883	56	52,275	13	3,038
Paint, glass, and wallpaper	84	12,856	14	2,072	44	10,000	13	1,722
Building material group	500	399,762	123	68,861	271	271,009	85	36,395
New motor vehicle dealers	113	635,210	20	61,859	74	408,537	13	46,911
Used motor vehicle dealers	305	47,914	59	6,045	178	30,913	26	4,539
Automotive supplies and parts	527	54,007	118	11,905	337	37,963	109	11,025
Service stations	399	462,487	62	59,141	321	325,308	43	41,533
Automotive group	1,344	1,199,618	259	138,950	910	802,721	191	104,008
Packaged liquor stores	245	36,928	31	4,702	110	21,198	43	4,074
Second-hand merchandise	188	4,827	73	1,402	100	2,408	19	858
Farm implement dealers	49	61,228	26	15,014	15	6,808	7	1,272
Farm and garden supply stores	96	23,586	66	11,894	77	25,385	41	5,504
Fuel and ice dealers	15	1,589	15	642	16	2,352	24	1,513
Mobile homes, trailers, and campers	20	10,377	17	6,630	22	6,607	4	#
Boat, motorcycle, and plane dealers	125	43,579	40	5,845	83	26,595	26	3,718 #
All other retail stores group	738	182,114	268	46,129	423	91,353	164	16,939
Retail Stores Totals	20,090	3,918,696	2,942	542,518	11,467	2,592,847	2,579	323,043
Business and Personal Services	4,392	287,635	754	24,786	2,899	140,389	602	20,434
All Other Outlets	17,469	2,150,054	2,609	155,095	8,883	751,514	3,035	125,006
Totals All Outlets	41,951	6,356,385	6,305	722,399	23,249	3,484,750	6,216	468,483
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	18,776	3,427,898	2,445	394,045	10,782	2,228,438	1,963	238,439
2002	19,085	3,352,300	2,512	416,651	10,836	2,274,989	2,146	245,528
2003	20,606	3,341,737	2,687	442,282	11,575	2,220,088	2,326	260,431
2004	20,800	3,539,688	2,809	482,606	11,717	2,388,830	2,469	291,251
2005	20,688	3,758,183	2,900	510,366	11,776	2,465,185	2,628	308,873
Comparable data for all outlets								
2001	41,079	5,796,931	5,877	542,699	22,609	3,142,657	5,590	350,930
2002	41,430	5,343,396	5,981	571,075	22,541	3,085,727	5,759	362,085
2003	42,550	5,274,851	6,239	587,776	23,253	3,015,187	5,978	376,173
2004	42,939	5,730,061	6,330	652,315	23,571	3,229,941	6,247	418,448
2005	42,792	6,025,819	6,357	688,518	23,692	3,360,448	6,421	441,399

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	FRESNO		HUMBOLDT		IMPERIAL		KERN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	228	23,167	33	2,037	180	6,037	210	12,794
Men's apparel	46	2,992	6	458	14	110	35	2,127
Family apparel	377	42,049	44	3,456	166	10,528	393	31,635
Shoes	61	10,370	12	1,213	62	3,610	82	8,742
Apparel stores group	712	78,578	95	7,164	422	20,285	720	55,298
General merchandise stores	280	312,101	38	46,762	97	102,294	246	241,038
Drug stores	110	32,289	26	7,447	14	2,786	83	26,728
General merchandise group	390	344,390	64	54,209	111	105,080	329	267,766
Gifts, art goods, and novelties	223	6,480	71	2,470	27	173	294	3,755
Sporting goods	139	18,872	44	4,601	28	1,286	147	14,298
Florists	78	6,876	24	1,217	23	457	128	4,724
Photographic equipment and supplies	9	1,815	7	548	1	#	8	#
Musical instruments	74	6,192	22	1,555	7	575	54	3,890
Stationery and books	182	15,682	52	2,850	17	729	132	15,366
Jewelry	177	12,383	30	1,863	35	1,992	162	9,836
Office, store, and school supplies	271	71,685	66	5,485	37	5,379	198	51,620
Other specialties	1,840	93,827	586	13,254	498	8,958 #	2,739	61,769 #
Specialty stores group	2,993	233,812	902	33,843	673	19,549	3,862	165,258
Food stores selling all types of liquor	131	70,055	45	18,613	14	7,607	132	68,121
All other food stores	693	105,771	75	5,915	107	17,105	563	100,112
Food stores group	824	175,826	120	24,528	121	24,712	695	168,233
Eating places: no alcoholic beverages	1,108	110,696	179	12,044	234	25,487	926	114,087
Eating places: beer and wine	495	54,446	111	11,931	54	6,868	334	38,593
Eating and drinking: all types of liquor	259	60,141	67	6,834	29	4,515	213	41,979
Eating and drinking group	1,862	225,283	357	30,809	317	36,870	1,473	194,659
Household and home furnishings	511	57,020	72	5,153	80	2,997	442	47,218
Household appliance dealers	106	16,210	23	2,096	45	1,720	91	15,505
Household group	617	73,230	95	7,249	125	4,717	533	62,723
Lumber and building materials	119	170,375	42	25,976	25	31,094	103	123,243
Hardware stores	64	24,858	20	8,866	20	3,345	46	9,910
Plumbing and electrical supplies	51	45,180	22	3,404	18	4,845	51	35,660
Paint, glass, and wallpaper	26	6,726	21	1,716	6	344	30	5,003
Building material group	260	247,139	105	39,962	69	39,628	230	173,816
New motor vehicle dealers	68	391,573	14	35,069	15	59,769	60	298,343
Used motor vehicle dealers	317	77,380	27	9,198	39	8,550	186	42,977
Automotive supplies and parts	422	43,722	80	7,772	92	8,881	433	40,336
Service stations	240	212,878	63	40,375	54	43,695	268	309,364
Automotive group	1,047	725,553	184	92,414	200	120,895	947	691,020
Packaged liquor stores	130	18,403	20	1,916	9	806	73	9,817
Second-hand merchandise	231	3,667	44	2,057	426	608	161	1,716
Farm implement dealers	89	57,597	11	4,574	30	11,037	68	55,408
Farm and garden supply stores	171	93,490	46	9,450	42	5,165 †	136	65,125
Fuel and ice dealers	27	3,709	15	603	7	†	32	1,268
Mobile homes, trailers, and campers	16	25,427	5	805	9	4,133 #	26	38,421
Boat, motorcycle, and plane dealers	56	18,809	11	5,265	10	#	67	16,552
All other retail stores group	720	221,102	152	24,670	533	21,749	563	188,307
Retail Stores Totals	9,425	2,324,913	2,074	314,848	2,571	393,485	9,352	1,967,080
Business and Personal Services	2,713	105,830	420	18,099	392	17,605	2,280	133,310
All Other Outlets	8,128	810,132	2,241	97,179	1,458	136,384	4,770	1,015,075
Totals All Outlets	20,266	3,240,875	4,735	430,126	4,421	547,474	16,402	3,115,465
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	8,138	1,538,391	1,762	238,551	1,898	241,434	7,547	1,230,956
2002	8,505	1,639,915	1,868	243,479	2,046	257,223	7,952	1,280,355
2003	8,790	1,771,073	2,056	255,323	2,164	276,453	8,480	1,384,741
2004	9,229	1,940,499	2,129	274,738	2,254	299,141	8,949	1,540,925
2005	9,461	2,149,592	2,122	287,754	2,450	352,574	9,147	1,794,473
Comparable data for all outlets								
2001	18,843	2,182,463	4,582	332,874	3,928	348,382	14,749	1,944,704
2002	18,947	2,294,981	4,680	334,431	3,958	364,876	15,182	1,950,793
2003	19,461	2,446,134	4,763	347,164	4,067	379,317	15,624	2,022,075
2004	19,874	2,715,064	4,815	380,373	4,129	417,089	16,091	2,266,560
2005	20,201	2,999,066	4,802	405,105	4,343	495,745	16,341	2,674,688

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	KINGS		LOS ANGELES		MARIN		MENDOCINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	19	1,057	4,775	355,885	118	13,395	30	1,580
Men's apparel	3	#	1,107	82,748	21	2,593	7	225
Family apparel	53	4,669 #	8,809	675,101	108	18,392	32	1,052
Shoes	11	1,219	1,900	222,509	27	3,924	7	523
Apparel stores group	86	6,945	16,591	1,336,243	274	38,304	76	3,380
General merchandise stores	39	42,511	4,753	2,826,390	66	88,027	31	25,169
Drug stores	14	4,699	1,542	470,658	30	21,436	12	5,596
General merchandise group	53	47,210	6,295	3,297,048	96	109,463	43	30,765
Gifts, art goods, and novelties	25	322	3,691	111,691	182	5,148	65	1,475
Sporting goods	11	846	1,348	201,552	84	16,033	30	2,247
Florists	15	1,064	1,536	74,077	50	2,187	15	628
Photographic equipment and supplies	--	--	300	49,540	7	1,547	1	#
Musical instruments	6	488	1,039	110,863	42	3,803	24	806
Stationery and books	15	1,123	2,505	308,246	164	8,744	50	1,524
Jewelry	25	1,792	3,633	181,430	152	5,611	14	405
Office, store, and school supplies	19	3,481	4,056	1,029,868	126	28,720	30	4,242
Other specialties	211	6,987	44,135	1,440,576	1,247	48,282	422	9,440 #
Specialty stores group	327	16,103	62,243	3,507,843	2,054	120,075	651	20,767
Food stores selling all types of liquor	18	9,566	1,383	822,901	55	35,906	29	17,264
All other food stores	89	17,597	5,712	398,517	113	14,004	79	8,146
Food stores group	107	27,163	7,095	1,221,418	168	49,910	108	25,410
Eating places: no alcoholic beverages	152	16,343	17,685	1,743,025	309	26,585	131	11,190
Eating places: beer and wine	63	6,468	3,734	667,303	251	34,884	83	7,109
Eating and drinking: all types of liquor	27	3,193	2,969	1,042,455	131	43,895	53	6,132
Eating and drinking group	242	26,004	24,388	3,452,783	691	105,364	267	24,431
Household and home furnishings	39	4,258	7,573	761,828	458	36,668	76	3,462
Household appliance dealers	11	965	1,247	275,696	28	12,769	16	1,588
Household group	50	5,223	8,820	1,037,524	486	49,437	92	5,050
Lumber and building materials	9	11,040	1,022	1,334,563	47	57,480	35	21,722
Hardware stores	9	4,360	598	304,940	16	15,221	15	12,244
Plumbing and electrical supplies	7	264	572	283,434	24	8,170	12	1,714
Paint, glass, and wallpaper	4	422	375	72,170	19	4,812	11	1,622
Building material group	29	16,086	2,567	1,995,107	106	85,683	73	37,302
New motor vehicle dealers	9	28,704	641	3,828,479	30	131,393	6	23,033
Used motor vehicle dealers	15	4,035	2,133	377,924	29	8,182	18	2,021
Automotive supplies and parts	59	6,952	5,014	312,363	64	8,556	59	6,801
Service stations	28	24,321	2,189	3,201,322	80	82,461	40	31,304
Automotive group	111	64,012	9,977	7,720,088	203	230,592	123	63,159
Packaged liquor stores	12	1,789	1,519	155,743	42	8,273	38	1,792
Second-hand merchandise	32	229	1,699	24,631	45	1,547	27	420
Farm implement dealers	15	8,775	117	101,250	1	†	8	5,086
Farm and garden supply stores	36	16,294	528	71,214	39	7,963 †	52	10,561
Fuel and ice dealers	4	1,242	86	21,308	3	†	13	1,275
Mobile homes, trailers, and campers	2	#	115	34,731	2	#	7	1,623
Boat, motorcycle, and plane dealers	4	3,696 #	472	168,039	34	6,173 #	15	7,207
All other retail stores group	105	32,025	4,536	576,916	166	23,956	160	27,964
Retail Stores Totals	1,110	240,771	142,512	24,144,970	4,244	812,784	1,593	238,228
Business and Personal Services	289	10,144	25,111	1,371,991	1,437	47,218	403	12,996
All Other Outlets	754	86,151	128,078	8,842,180	5,344	221,725	1,703	71,394
Totals All Outlets	2,153	337,066	295,701	34,359,141	11,025	1,081,727	3,699	322,618
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	1,007	166,752	110,731	18,010,803	3,450	730,607	1,382	185,776
2002	1,037	177,712	120,420	18,537,098	3,662	712,999	1,407	196,111
2003	1,047	186,921	128,313	19,678,699	3,944	712,098	1,527	195,188
2004	1,065	201,628	134,717	21,293,644	4,105	760,885	1,562	213,274
2005	1,108	223,246	139,641	22,963,996	4,237	779,162	1,590	222,153
Comparable data for all outlets								
2001	2,027	242,270	272,973	27,124,803	11,020	1,006,279	3,624	259,395
2002	2,032	247,074	281,496	27,228,091	11,007	962,541	3,620	266,758
2003	2,086	249,713	289,892	28,322,969	11,133	958,435	3,742	264,791
2004	2,096	275,663	295,398	30,436,216	11,080	1,003,104	3,732	292,843
2005	2,143	305,550	298,083	32,734,147	11,138	1,029,804	3,754	303,041

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		NEVADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	32	2,694	146	11,915	39	4,321	49	2,268
Men's apparel	2	#	37	2,276	10	1,311	11	421
Family apparel	66	3,681 #	206	20,617	62	10,479	54	1,723
Shoes	14	1,629	60	8,188	16	3,694	7	986
Apparel stores group	114	8,004	449	42,996	127	19,805	121	5,398
General merchandise stores	48	72,899	103	123,819	44	33,926	27	14,356
Drug stores	22	6,293	38	21,664	9	4,539	11	7,265
General merchandise group	70	79,192	141	145,483	53	38,465	38	21,621
Gifts, art goods, and novelties	57	808	277	11,396	64	1,554	81	1,876
Sporting goods	23	2,267	90	8,430	36	3,637	65	4,490
Florists	20	1,220	60	3,033	25	1,202	18	931
Photographic equipment and supplies	2	#	14	1,565	3	#	6	19
Musical instruments	19	759	55	2,625	15	715	8	638
Stationery and books	36	3,067	98	7,476	36	1,483	56	2,142
Jewelry	35	1,916	152	9,737	38	1,893	59	859
Office, store, and school supplies	37	9,868	110	19,183	50	11,096	66	5,852
Other specialties	383	12,686 #	873	45,922	421	19,963 #	460	10,423
Specialty stores group	612	32,591	1,729	109,367	688	41,543	819	27,230
Food stores selling all types of liquor	40	22,464	59	35,673	26	22,338	18	18,147
All other food stores	153	20,591	332	35,635	66	7,137	61	7,648
Food stores group	193	43,055	391	71,308	92	29,475	79	25,795
Eating places: no alcoholic beverages	257	27,221	471	44,347	142	20,074	127	8,464
Eating places: beer and wine	117	11,050	382	45,295	114	27,893	71	8,049
Eating and drinking: all types of liquor	52	6,090	161	46,380	54	20,495	51	7,358
Eating and drinking group	426	44,361	1,014	136,022	310	68,462	249	23,871
Household and home furnishings	85	8,665	327	26,271	117	8,780	127	7,538
Household appliance dealers	17	2,935	52	13,421	16	1,743	16	2,035
Household group	102	11,600	379	39,692	133	10,523	143	9,573
Lumber and building materials	29	32,846 #	59	54,766	23	48,617	35	32,302
Hardware stores	18	5,652	29	14,899	13	6,137	15	6,305
Plumbing and electrical supplies	8	4,112	30	14,961	6	3,797	15	4,377
Paint, glass, and wallpaper	7	#	15	3,330	12	2,608	15	2,189
Building material group	62	42,610	133	87,956	54	61,159	80	45,173
New motor vehicle dealers	32	59,388	32	143,278	14	31,086	6	21,325
Used motor vehicle dealers	58	10,470	84	31,388	7	1,473	13	3,232
Automotive supplies and parts	109	11,725	175	20,476	42	5,507	55	5,237
Service stations	79	94,621	109	111,797	26	34,101	30	24,937
Automotive group	278	176,204	400	306,939	89	72,167	104	54,731
Packaged liquor stores	18	3,179	63	7,889	176	13,743	14	590
Second-hand merchandise	31	585	78	1,329	22	169	24	397
Farm implement dealers	18	13,382	40	28,644	5	7,125	4	802
Farm and garden supply stores	45	11,483	63	22,445 †	28	5,977 †	30	3,622
Fuel and ice dealers	12	300	8	†	4	†	22	1,438
Mobile homes, trailers, and campers	8	#	13	1,900	10	1,942	6	#
Boat, motorcycle, and plane dealers	12	5,756 #	30	10,671	9	6,705	13	2,502 #
All other retail stores group	144	34,685	295	72,878	254	35,661	113	9,351
Retail Stores Totals	2,001	472,302	4,931	1,012,641	1,800	377,260	1,746	222,743
Business and Personal Services	502	17,590	1,343	95,477	491	28,826	423	14,161
All Other Outlets	1,457	182,643	4,881	346,134	2,553	217,310	2,122	104,874
Totals All Outlets	3,960	672,535	11,155	1,454,252	4,844	623,396	4,291	341,778
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	1,793	330,220	4,831	872,461	1,599	301,770	1,352	176,231
2002	1,850	342,363	4,804	872,870	1,632	309,715	1,461	171,124
2003	1,900	369,105	4,774	888,926	1,754	311,364	1,548	173,337
2004	1,962	405,218	4,813	941,810	1,815	334,509	1,618	190,719
2005	2,016	454,248	4,854	979,700	1,826	353,157	1,669	208,378
Comparable data for all outlets								
2001	3,800	471,914	11,039	1,322,016	4,404	511,927	3,935	253,757
2002	3,854	481,153	11,035	1,286,313	4,440	524,236	4,087	256,052
2003	3,935	507,565	11,241	1,245,353	4,624	522,903	4,253	259,870
2004	4,036	571,911	11,493	1,323,063	4,759	560,975	4,345	292,759
2005	4,059	638,831	11,283	1,392,909	4,791	593,087	4,359	315,959

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		PLACER		RIVERSIDE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	1,271	153,481	103	12,897	589	64,520	430	38,353
Men's apparel	280	33,877	20	2,093	163	19,030	73	11,939
Family apparel	2,295	279,483	178	26,643	1,226	145,123	586	85,970
Shoes	431	55,232	26	4,648	245	32,137	122	23,137
Apparel stores group	4,277	522,073	327	46,281	2,223	260,810	1,211	159,399
General merchandise stores	1,397	1,204,986	90	167,468	580	770,281	308	534,342
Drug stores	471	139,939	30	15,358	214	79,669	125	52,597
General merchandise group	1,868	1,344,925	120	182,826	794	849,950	433	586,939
Gifts, art goods, and novelties	1,655	54,270	172	5,160	647	15,979	492	14,312
Sporting goods	748	122,490	165	25,575	443	43,628	337	47,873
Florists	502	29,396	58	2,831	223	12,930	191	10,224
Photographic equipment and supplies	148	17,860	10	668	34	1,599	23	2,811
Musical instruments	272	33,987	22	3,808	142	8,736	123	17,496
Stationery and books	830	76,268	109	7,259	391	26,068	338	35,106
Jewelry	1,102	77,693	111	8,810	460	25,986	384	21,579
Office, store, and school supplies	2,633	492,363	198	53,005	804	154,624	603	213,861
Other specialties	12,334	596,460	1,489	59,408	6,515	258,974	4,397	171,578
Specialty stores group	20,224	1,500,787	2,334	166,524	9,659	548,524	6,888	534,840
Food stores selling all types of liquor	331	308,734	52	49,786	272	224,246	228	152,989
All other food stores	1,276	162,906	153	20,283	709	125,074	598	87,118
Food stores group	1,607	471,640	205	70,069	981	349,320	826	240,107
Eating places: no alcoholic beverages	5,204	552,814	515	46,850	2,609	319,733	1,956	192,598
Eating places: beer and wine	1,565	293,168	258	37,754	718	120,105	773	106,491
Eating and drinking: all types of liquor	987	418,604	138	44,506	448	140,079	430	122,463
Eating and drinking group	7,756	1,264,586	911	129,110	3,775	579,917	3,159	421,552
Household and home furnishings	3,383	423,163	369	48,664	1,693	174,095	955	127,172
Household appliance dealers	427	122,433	50	9,828	210	58,047	143	33,764
Household group	3,810	545,596	419	58,492	1,903	232,142	1,098	160,936
Lumber and building materials	374	590,692	76	95,106	296	514,048	171	279,040
Hardware stores	223	61,467	37	7,504	116	30,064	77	31,538
Plumbing and electrical supplies	247	87,059	31	14,337	138	99,119	83	74,834
Paint, glass, and wallpaper	136	33,418	24	7,327	77	13,961	75	14,273
Building material group	980	772,636	168	124,274	627	657,192	406	399,685
New motor vehicle dealers	238	1,636,019	35	381,419	168	957,022	90	560,161
Used motor vehicle dealers	765	145,385	99	19,866	384	84,812	372	56,065
Automotive supplies and parts	1,485	107,291	158	20,330	1,120	103,583	675	64,441
Service stations	697	1,119,846	117	160,875	466	724,609	324	392,195
Automotive group	3,185	3,008,541	409	582,490	2,138	1,870,026	1,461	1,072,862
Packaged liquor stores	405	55,689	29	3,487	160	20,895	145	24,501
Second-hand merchandise	423	17,625	110	1,082	366	5,088	253	7,641
Farm implement dealers	77	47,756	21	7,106	79	85,440	40	24,618
Farm and garden supply stores	213	47,941	78	13,247	289	40,043	131	36,757
Fuel and ice dealers	28	5,841	21	840	39	1,441	21	5,546
Mobile homes, trailers, and campers	105	22,570	13	13,114	98	33,156	35	23,532
Boat, motorcycle, and plane dealers	306	99,826	53	46,900	191	84,822	111	59,437
All other retail stores group	1,557	297,248	325	85,776	1,222	270,885	736	182,032
Retail Stores Totals	45,264	9,728,032	5,218	1,445,842	23,322	5,618,766	16,218	3,758,352
Business and Personal Services	8,732	776,629	1,108	58,006	4,177	301,344	3,532	241,477
All Other Outlets	48,543	3,862,181	5,297	402,565	16,173	1,795,837	15,656	1,411,046
Totals All Outlets	102,539	14,366,842	11,623	1,906,413	43,672	7,715,947	35,406	5,410,875
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	36,305	7,193,832	3,385	927,404	16,785	3,295,669	11,930	2,931,129
2002	38,209	7,273,179	3,861	1,019,019	17,646	3,551,916	13,265	3,044,033
2003	40,852	7,938,855	4,389	1,113,192	18,300	3,974,692	14,647	3,185,809
2004	43,310	8,733,072	4,841	1,221,782	20,642	4,611,672	15,504	3,464,746
2005	45,402	9,356,965	5,055	1,364,569	22,691	5,215,833	16,089	3,693,396
Comparable data for all outlets								
2001	94,079	11,343,164	8,885	1,290,610	36,292	4,618,996	30,883	4,367,156
2002	96,183	11,176,285	9,559	1,379,088	38,767	4,896,534	32,316	4,470,253
2003	100,039	11,793,240	10,543	1,476,904	40,833	5,414,236	34,430	4,656,323
2004	101,508	12,879,429	11,184	1,619,721	42,826	6,288,751	35,688	5,046,042
2005	102,858	13,808,933	11,488	1,799,059	44,222	7,176,851	36,079	5,371,204

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	SAN BERNARDINO		SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	559	51,624	1,068	111,091	571	78,827	120	10,352
Men's apparel	165	11,440	297	26,462	136	15,537	29	2,212
Family apparel	1,533	128,677	2,306	261,988	583	101,720	233	29,562
Shoes	308	31,964	425	54,610	95	25,477	55	10,136
Apparel stores group	2,565	223,705	4,096	454,151	1,385	221,561	437	52,262
General merchandise stores	836	728,914	878	1,180,834	186	301,961	#	233,873
Drug stores	230	56,798	285	131,476	117	#	71	21,140
General merchandise group	1,066	785,712	1,163	1,312,310	303	301,961	220	255,013
Gifts, art goods, and novelties	641	16,255	1,117	40,631	568	40,437	183	3,556
Sporting goods	390	42,050	741	97,681	112	28,311	106	10,060
Florists	206	11,495	780	34,115	292	8,039	55	3,232
Photographic equipment and supplies	31	1,066	72	9,460	57	9,944	7	1,562
Musical instruments	138	13,157	303	29,885	130	20,125	29	2,515
Stationery and books	347	69,325	1,113	75,054	508	39,623	77	7,259
Jewelry	404	24,284	1,225	62,740	645	50,390	126	6,500
Office, store, and school supplies	715	267,932	1,616	374,335	403	172,851	186	78,023
Other specialties	6,944	233,795	11,971	478,679	4,515	189,746	1,663	58,495
Specialty stores group	9,816	679,359	18,938	1,202,580	7,230	559,466	2,432	171,202
Food stores selling all types of liquor	282	178,141	380	275,667	477	84,175	108	68,780
All other food stores	805	139,884	1,514	212,728	588	28,330	362	42,388
Food stores group	1,087	318,025	1,894	488,395	1,065	112,505	470	111,168
Eating places: no alcoholic beverages	2,716	333,262	4,938	503,126	1,855	127,224	791	82,828
Eating places: beer and wine	626	95,999	1,272	225,610	1,047	159,744	319	36,150
Eating and drinking: all types of liquor	433	121,290	1,004	398,777	1,021	307,715	186	32,811
Eating and drinking group	3,775	550,551	7,214	1,127,513	3,923	594,683	1,296	151,789
Household and home furnishings	1,452	167,389	2,510	283,214	1,107	124,509	331	32,319
Household appliance dealers	211	47,871	379	84,106	84	21,572	60	8,105
Household group	1,663	215,260	2,889	367,320	1,191	146,081	391	40,424
Lumber and building materials	265	510,743	455	651,335	111	44,982	79	145,724
Hardware stores	144	25,508	188	75,575	56	16,130	33	20,714
Plumbing and electrical supplies	123	37,656	189	136,121	39	35,451	49	37,189
Paint, glass, and wallpaper	78	15,310	101	17,737	37	8,446	32	5,593
Building material group	610	589,217	933	880,768	243	105,009	193	209,220
New motor vehicle dealers	158	916,009	284	1,351,162	26	116,795	58	281,315
Used motor vehicle dealers	565	148,792	789	135,909	50	3,583	170	30,172
Automotive supplies and parts	1,407	112,024	1,195	118,391	149	13,270	356	37,224
Service stations	551	868,262	707	989,397	120	145,214	185	257,544
Automotive group	2,681	2,045,087	2,975	2,594,859	345	278,862	769	606,255
Packaged liquor stores	209	24,504	337	52,157	135	22,452	85	10,855
Second-hand merchandise	708	4,584	1,057	16,057	112	4,831	116	2,792
Farm implement dealers	65	48,650	106	44,525	4	†	46	49,149
Farm and garden supply stores	206	14,588	305	34,220	30	4,485	†	31,815
Fuel and ice dealers	49	11,338	44	2,562	--	--	18	3,460
Mobile homes, trailers, and campers	76	59,643	101	26,869	--	--	23	26,378
Boat, motorcycle, and plane dealers	179	81,588	307	99,376	33	9,993	53	29,591
All other retail stores group	1,492	244,895	2,257	275,766	314	41,761	435	154,040
Retail Stores Totals	24,755	5,651,811	42,359	8,703,662	15,999	2,361,889	6,643	1,751,373
Business and Personal Services	3,972	239,273	9,149	586,569	2,846	248,758	1,459	85,253
All Other Outlets	17,801	2,165,481	39,743	2,778,589	10,123	799,688	5,188	651,831
Totals All Outlets	46,528	8,056,565	91,251	12,068,820	28,968	3,410,335	13,290	2,488,457
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	17,658	3,386,010	36,753	6,506,214	12,982	2,039,290	5,168	1,219,454
2002	18,742	3,565,092	38,358	6,739,429	13,768	1,905,294	5,366	1,284,379
2003	19,578	3,963,054	41,456	7,213,054	14,764	1,888,777	6,138	1,394,726
2004	22,137	4,537,842	42,138	7,995,497	15,469	2,066,620	6,613	1,546,088
2005	24,115	5,281,953	42,917	8,427,201	15,949	2,221,568	6,843	1,714,471
Comparable data for all outlets								
2001	41,038	4,955,609	80,248	9,404,536	28,725	3,180,295	11,809	1,799,978
2002	43,692	5,171,947	81,462	9,582,615	29,121	2,905,164	12,332	1,841,649
2003	45,796	5,654,939	84,829	10,061,870	29,583	2,810,901	13,141	1,975,213
2004	47,494	6,486,527	88,295	11,070,772	29,718	3,031,642	13,597	2,231,847
2005	48,172	7,477,700	90,620	11,812,236	29,674	3,216,183	13,653	2,459,147

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO		SAN MATEO		SANTA BARBARA		SANTA CLARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	101	8,293	263	23,998	143	17,975	771	80,832
Men's apparel	15	1,658	32	4,093	27	1,469	104	18,240
Family apparel	143	19,786	261	55,150	166	22,524	780	168,895
Shoes	23	3,614	59	12,561	52	5,245	207	40,527
Apparel stores group	282	33,351	615	95,802	388	47,213	1,862	308,494
General merchandise stores	72	83,044	179	258,130	124	136,996	504	619,495
Drug stores	36	15,941	66	45,215	51	23,644	199	88,814
General merchandise group	108	98,985	245	303,345	175	160,640	703	708,309
Gifts, art goods, and novelties	211	6,823	250	13,559	151	6,323	639	20,614
Sporting goods	124	13,563	149	25,350	122	14,719	342	59,585
Florists	43	3,031	153	7,173	93	5,167	267	14,017
Photographic equipment and supplies	6	677	23	#	14	5,147	62	12,759
Musical instruments	33	1,877	65	7,391	39	2,767	201	26,133
Stationery and books	93	5,407	246	18,377	118	8,616	509	47,143
Jewelry	53	2,894	337	15,169	98	6,297	533	50,937
Office, store, and school supplies	106	23,976	380	110,410	133	33,654	1,417	416,248
Other specialties	832	28,255	2,509	100,600 #	999	45,628	4,670	258,860
Specialty stores group	1,501	86,503	4,112	298,029	1,767	128,318	8,640	906,296
Food stores selling all types of liquor	38	32,359	122	73,128	64	45,832	196	141,349
All other food stores	127	14,152	341	27,692	250	25,047	750	69,953
Food stores group	165	46,511	463	100,820	314	70,879	946	211,302
Eating places: no alcoholic beverages	378	35,873	1,051	103,015	536	56,616	2,586	234,675
Eating places: beer and wine	283	38,927	542	88,882	369	57,894	1,366	230,850
Eating and drinking: all types of liquor	129	35,627	344	96,474	184	53,299	619	195,219
Eating and drinking group	790	110,427	1,937	288,371	1,089	167,809	4,571	660,744
Household and home furnishings	266	23,977	852	94,461	367	35,328	1,418	156,782
Household appliance dealers	44	8,019	77	28,441	57	14,566	224	55,949
Household group	310	31,996	929	122,902	424	49,894	1,642	212,731
Lumber and building materials	72	73,855	128	173,889	78	87,390	275	293,824
Hardware stores	27	14,756	49	25,476	25	16,320	103	64,446
Plumbing and electrical supplies	27	13,798	50	22,974	44	26,239	101	54,249
Paint, glass, and wallpaper	19	2,055	33	7,323	22	3,937	72	17,127
Building material group	145	104,464	260	229,662	169	133,886	551	429,646
New motor vehicle dealers	30	98,973	62	359,444	31	145,667	106	760,629
Used motor vehicle dealers	63	12,324	114	21,244	67	9,542	280	57,870
Automotive supplies and parts	133	11,518	200	25,016	150	16,773	569	58,337
Service stations	98	98,312	242	256,268	102	120,674	436	585,056
Automotive group	324	221,127	618	661,972	350	292,656	1,391	1,461,892
Packaged liquor stores	119	11,745	85	20,682	115	12,966	263	37,506
Second-hand merchandise	59	1,057	64	5,301	51	1,338	151	4,294
Farm implement dealers	20	7,532	11	2,658	28	18,627	36	17,932
Farm and garden supply stores	97	17,099	72	20,203	95	19,569	139	34,052
Fuel and ice dealers	8	337	9	1,262	9	1,352	22	3,030
Mobile homes, trailers, and campers	27	5,904	8	1,769	11	650	29	14,889
Boat, motorcycle, and plane dealers	44	14,844	39	8,567	42	10,890	89	38,218
All other retail stores group	374	58,518	288	60,442	351	65,392	729	149,921
Retail Stores Totals	3,999	791,882	9,467	2,161,345	5,027	1,116,687	21,035	5,049,335
Business and Personal Services	1,016	36,491	2,550	205,405	1,491	62,050	4,943	324,405
All Other Outlets	4,735	208,565	9,065	855,848	6,652	334,003	22,335	2,819,678
Totals All Outlets	9,750	1,036,938	21,082	3,222,598	13,170	1,512,740	48,313	8,193,418
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	3,421	567,051	7,560	2,063,865	4,647	892,972	19,582	4,606,539
2002	3,516	591,361	7,982	1,936,877	4,736	924,037	20,747	4,165,668
2003	3,643	644,852	8,681	1,872,011	4,801	968,930	21,689	4,069,088
2004	3,757	698,334	8,975	1,977,618	4,846	1,030,697	21,136	4,375,927
2005	3,807	750,498	9,282	2,094,363	4,886	1,085,491	20,820	4,623,466
Comparable data for all outlets								
2001	9,425	838,030	20,968	3,386,593	13,381	1,263,283	47,175	8,351,813
2002	9,536	788,353	21,101	2,991,490	13,419	1,271,222	47,580	7,077,273
2003	9,814	839,155	21,531	2,806,345	13,653	1,300,227	49,416	6,699,965
2004	9,977	908,919	21,475	2,943,927	13,610	1,387,997	49,955	7,196,144
2005	9,759	984,484	21,440	3,119,520	13,212	1,463,380	48,903	7,464,372

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SHASTA		SOLANO		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	117	8,457	34	3,607	105	12,649	122	15,990
Men's apparel	22	1,557	8	1,013	28	6,011	27	2,645
Family apparel	145	8,966	58	7,074	154	37,828	141	30,172
Shoes	26	3,517	17	2,324	30	6,687	47	7,969
Apparel stores group	310	22,497	117	14,018	317	63,175	337	56,776
General merchandise stores	75	70,559	41	81,166	107	182,438	97	171,516
Drug stores	34	19,904	28	7,605	21	11,970	41	25,989
General merchandise group	109	90,463	69	88,771	128	194,408	138	197,505
Gifts, art goods, and novelties	161	5,452	93	1,901	75	2,273	228	5,797
Sporting goods	105	9,282	85	6,073	76	9,274	97	19,241
Florists	49	1,215	30	1,685	43	3,659	72	3,627
Photographic equipment and supplies	7	456	9	#	5	#	15	1,884
Musical instruments	50	2,516	17	929	21	1,809	45	5,805
Stationery and books	122	10,247	57	2,853	72	5,518	176	10,183
Jewelry	95	3,780	65	2,065	96	5,298	130	5,424
Office, store, and school supplies	159	18,852	127	15,931	100	26,430	199	47,964
Other specialties	794	25,503	818	20,271 #	1,014	61,347 #	1,713	61,770
Specialty stores group	1,542	77,303	1,301	51,708	1,502	115,608	2,675	161,695
Food stores selling all types of liquor	38	28,666	37	27,064	60	43,099	89	69,779
All other food stores	166	17,722	87	14,959	151	19,885	285	32,301
Food stores group	204	46,388	124	42,023	211	62,984	374	102,080
Eating places: no alcoholic beverages	350	24,709	247	20,601	541	63,638	589	52,455
Eating places: beer and wine	242	33,257	122	12,042	182	23,551	394	45,436
Eating and drinking: all types of liquor	98	25,853	81	14,723	113	23,339	200	43,785
Eating and drinking group	690	83,819	450	47,366	836	110,528	1,183	141,676
Household and home furnishings	288	16,227	105	12,152	242	27,106	454	42,124
Household appliance dealers	39	9,945	26	6,875	47	9,430	57	13,151
Household group	327	26,172	131	19,027	289	36,536	511	55,275
Lumber and building materials	58	38,034	46	40,151	49	75,582	101	110,124
Hardware stores	27	15,887	37	11,076	25	8,027	37	34,986
Plumbing and electrical supplies	18	6,704	22	7,870	23	13,846	48	30,506
Paint, glass, and wallpaper	28	3,196	18	3,159	27	2,968	35	6,748
Building material group	131	63,821	123	62,256	124	100,423	221	182,364
New motor vehicle dealers	18	66,113	16	62,924	57	204,689	39	217,847
Used motor vehicle dealers	38	9,697	65	14,493	69	18,531	108	19,826
Automotive supplies and parts	105	9,799	123	14,576	154	17,558	187	24,594
Service stations	67	60,594	69	65,616	134	140,762	148	142,949
Automotive group	228	146,203	273	157,609	414	381,540	482	405,216
Packaged liquor stores	56	9,702	10	3,590	50	5,490	213	20,148
Second-hand merchandise	58	797	97	1,200	88	2,133	147	1,970
Farm implement dealers	8	3,469	21	10,646	18	10,063	28	18,733
Farm and garden supply stores	75	12,440	66	5,069	30	7,380	117	21,329
Fuel and ice dealers	13	503	19	731	11	772	27	3,745
Mobile homes, trailers, and campers	9	1,393	22	13,601	8	3,584	22	10,061
Boat, motorcycle, and plane dealers	41	11,459	47	23,476	35	20,903	57	22,851
All other retail stores group	260	39,763	282	58,313	240	50,325	611	98,837
Retail Stores Totals	3,801	596,429	2,870	541,091	4,061	1,115,527	6,532	1,401,424
Business and Personal Services	888	34,739	876	29,946	944	65,110	1,792	89,560
All Other Outlets	3,937	171,853	2,311	187,315	3,563	416,078	9,288	514,296
Totals All Outlets	8,626	803,021	6,057	758,352	8,568	1,596,715	17,612	2,005,280
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	3,841	545,175	2,320	381,456	3,592	852,438	5,365	1,186,274
2002	3,865	534,770	2,399	401,238	3,703	885,514	5,611	1,197,512
2003	3,820	533,289	2,569	438,525	3,912	907,292	6,057	1,212,850
2004	3,775	541,741	2,767	475,191	4,110	997,962	6,391	1,291,727
2005	3,794	572,370	2,845	501,884	4,066	1,066,838	6,492	1,358,642
Comparable data for all outlets								
2001	8,679	737,769	5,576	556,172	8,233	1,192,630	16,612	1,728,547
2002	8,662	721,316	5,614	567,574	8,219	1,302,026	16,779	1,717,092
2003	8,838	697,361	5,702	606,195	8,442	1,313,826	17,068	1,703,825
2004	9,002	742,479	5,905	667,007	8,696	1,462,477	17,344	1,813,918
2005	8,801	771,048	6,027	696,277	8,591	1,506,610	17,620	1,910,282

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	97	8,795	118	8,079	225	33,068	30	980
Men's apparel	21	2,251	27	2,942	50	9,002	7	180
Family apparel	149	32,253	176	18,525	369	80,391	54	5,034
Shoes	50	8,706	29	4,097	91	14,311	12	1,219
Apparel stores group	317	52,005	350	33,643	735	136,772	103	7,413
General merchandise stores	118	208,376	139	139,812	268	262,917	31	33,396
Drug stores	57	19,966	41	11,533	101	36,400	17	8,642
General merchandise group	175	228,342	180	151,345	369	299,317	48	42,038
Gifts, art goods, and novelties	183	4,110	89	2,351	202	7,610	44	1,071
Sporting goods	87	10,541	65	7,009	205	29,561	56	4,706
Florists	62	4,270	36	2,246	107	5,773	26	824
Photographic equipment and supplies	7	#	6	#	20	2,016	4	#
Musical instruments	28	4,983	31	1,364	67	8,218	15	964
Stationery and books	70	7,279	60	7,458	167	16,302	54	3,619
Jewelry	101	8,338	71	3,712	155	13,633	27	917
Office, store, and school supplies	149	36,915	80	20,436	279	71,822	54	12,972
Other specialties	1,217	56,991 #	923	31,017 #	1,941	104,282	395	18,251 #
Specialty stores group	1,904	133,427	1,361	75,593	3,143	259,217	675	43,324
Food stores selling all types of liquor	90	49,619	68	42,404	96	80,599	30	24,527
All other food stores	292	34,779	319	61,174	351	40,242	91	17,330
Food stores group	382	84,398	387	103,578	447	120,841	121	41,857
Eating places: no alcoholic beverages	583	67,334	428	45,640	1,070	116,411	232	22,034
Eating places: beer and wine	263	31,125	195	22,736	446	71,083	120	13,091
Eating and drinking: all types of liquor	141	27,789	98	14,729	283	70,846	58	12,319
Eating and drinking group	987	126,248	721	83,105	1,799	258,340	410	47,444
Household and home furnishings	315	35,219	220	19,550	493	66,897	88	28,843
Household appliance dealers	55	12,209	34	5,976	79	23,039	14	2,048
Household group	370	47,428	254	25,526	572	89,936	102	30,891
Lumber and building materials	67	112,554	50	64,925	107	169,695	22	34,928
Hardware stores	36	16,939	26	8,378	40	15,641	9	4,619
Plumbing and electrical supplies	30	17,475	20	14,615	67	35,645	16	9,587
Paint, glass, and wallpaper	22	6,240	11	2,030	28	7,042	13	2,077
Building material group	155	153,208	107	89,948	242	228,023	60	51,211
New motor vehicle dealers	59	183,747	33	117,378	73	430,328	15	68,229
Used motor vehicle dealers	198	47,284	117	17,940	119	28,618	32	10,815
Automotive supplies and parts	344	28,009	209	20,062	263	29,351	78	14,996
Service stations	145	147,764	93	71,434	190	243,246	62	74,050
Automotive group	746	406,804	452	226,814	645	731,543	187	168,090
Packaged liquor stores	52	11,985	23	2,691	126	14,219	21	2,149
Second-hand merchandise	64	676	146	1,227	111	2,824	15	601
Farm implement dealers	43	28,904	51	23,518	29	31,283	30	20,855
Farm and garden supply stores	99	27,998	128	48,989	105	17,233	24	7,408
Fuel and ice dealers	24	1,336	9	480	7	859	4	467
Mobile homes, trailers, and campers	18	15,544	13	6,217	23	18,298	9	3,681
Boat, motorcycle, and plane dealers	37	15,108	30	10,455	116	30,514	10	2,125
All other retail stores group	337	101,551	400	93,577	517	115,230	113	37,286
Retail Stores Totals	5,373	1,333,411	4,212	883,129	8,469	2,239,219	1,819	469,554
Business and Personal Services	1,325	62,375	1,117	41,558	2,742	135,481	480	36,784
All Other Outlets	4,205	491,126	3,510	360,415	12,882	729,654	1,760	331,329
Totals All Outlets	10,903	1,886,912	8,839	1,285,102	24,093	3,104,354	4,059	837,667
<i>HISTORICAL DATA</i>								
Comparable data for retail stores								
2001	4,475	971,023	3,678	585,732	7,507	1,702,653	1,430	360,058
2002	4,624	1,030,107	3,826	611,692	7,647	1,770,347	1,487	349,309
2003	4,978	1,078,042	3,854	640,043	7,872	1,905,542	1,577	378,083
2004	5,297	1,179,822	4,080	722,061	8,036	2,054,625	1,686	412,757
2005	5,420	1,284,248	4,275	800,294	8,273	2,200,139	1,784	435,382
Comparable data for all outlets								
2001	10,207	1,390,589	8,310	876,520	22,523	2,424,840	3,754	642,598
2002	10,452	1,471,876	8,423	877,208	22,808	2,441,043	3,764	613,170
2003	10,817	1,540,392	8,536	945,479	23,672	2,572,858	3,803	663,876
2004	11,123	1,716,383	8,716	1,053,552	23,797	2,779,122	3,981	731,861
2005	11,127	1,857,325	8,901	1,130,569	24,228	3,005,031	4,021	786,931

†, # Sales omitted because their publication would result in the disclosure of confidential information. In Table 3, these are included in the class-of-business group to which they belong when possible.

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	1	#	23	1,036	24	902	7	83
General merchandise stores	1	#	17	15,114	24	4,571	7	1,304
Food stores	5	113	31	10,639	32	8,414	28	3,133
Eating and drinking places	9	253	121	8,841	124	6,776	58	4,968
Home furnishings and appliances	1	#	80	3,708	54	1,805	11	177
Bldg. matrl. and farm implements	--	--	30	20,394	36	13,266	32	13,222
Auto dealers and auto supplies	--	--	38	18,050	38	3,271	17	10,614
Service stations	1	#	15	7,377	23	9,020	12	7,672
Other retail stores	8	1,060 #	376	13,782	387	8,314	71	9,885
Retail Stores Totals	26	1,426	731	98,941	742	56,339	243	51,058
All Other Outlets	46	4,797	849	32,258	911	36,938	256	35,861
Totals All Outlets	72	6,223	1,580	131,199	1,653	93,277	499	86,919
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	334	16	185	20	404	19	638
General merchandise stores	13	#	12	#	13	8,220	22	21,323
Food stores	23	3,549	25	2,540	27	4,618	50	11,793
Eating and drinking places	66	5,041	61	5,627	65	7,741	153	10,458
Home furnishings and appliances	17	740	16	164	19	584	57	2,247
Bldg. matrl. and farm implements	7	4,171	22	6,158	17	6,741	41	16,003
Auto dealers and auto supplies	13	2,959	34	10,010	13	7,687	54	13,960
Service stations	7	4,395	15	10,366	24	18,563	17	12,518
Other retail stores	138	14,648 #	128	23,700 #	189	7,352	334	17,590
Retail Stores Totals	290	35,837	329	58,750	387	61,910	747	106,530
All Other Outlets	332	22,068	391	37,864	404	28,213	1,035	40,932
Totals All Outlets	622	57,905	720	96,614	791	90,123	1,782	147,462
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	411	88	2,463	11	297	4	110
General merchandise stores	10	#	56	29,604	11	707	8	948
Food stores	29	5,179	124	30,009	32	2,797	12	1,044
Eating and drinking places	56	5,499	223	22,098	34	3,070	28	1,090
Home furnishings and appliances	15	1,309	82	3,824	15	171	2	#
Bldg. matrl. and farm implements	22	5,830	78	41,798	20	3,113	9	4,466
Auto dealers and auto supplies	29	8,323	135	45,676	18	936	9	1,650
Service stations	11	6,107	40	52,342	8	2,267	8	4,434
Other retail stores	124	15,991 #	585	40,352	140	2,980	66	1,652 #
Retail Stores Totals	302	48,649	1,411	268,166	289	16,338	146	15,394
All Other Outlets	377	25,109	1,587	116,812	424	32,547	198	8,904
Totals All Outlets	679	73,758	2,998	384,978	713	48,885	344	24,298
Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	21	2,407	15	318	28	977	1	#
General merchandise stores	9	1,814	19	2,152	12	11,179	5	68
Food stores	21	3,566	33	4,299	38	9,329	5	197
Eating and drinking places	92	11,341	112	4,914	113	9,573	18	659
Home furnishings and appliances	14	1,650	34	1,075	54	2,397	2	#
Bldg. matrl. and farm implements	8	5,669	27	7,390	27	10,977	5	726
Auto dealers and auto supplies	8	432	18	3,604	42	12,125	--	--
Service stations	14	6,512	23	6,526	12	9,908	6	926
Other retail stores	144	7,085	217	4,443	235	20,286	27	461 #
Retail Stores Totals	331	40,476	498	34,721	561	86,751	69	3,037
All Other Outlets	306	27,224	596	28,983	809	50,043	70	3,110
Totals All Outlets	637	67,700	1,094	63,704	1,370	136,794	139	6,147

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	SISKIYOU		SUTTER		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	22	596	55	9,389	19	490	8	137
General merchandise stores	27	12,710	29	53,968	23	#	8	#
Food stores	50	9,611	82	21,384	56	9,470	28	3,583
Eating and drinking places	162	10,843	181	21,213	127	10,182	40	1,802
Home furnishings and appliances	35	1,726	64	7,950	40	2,674	5	120
Bldg. matrl. and farm implements	50	13,009	46	53,614	36	14,339	9	1,947
Auto dealers and auto supplies	45	10,088	96	50,077	52	38,865	11	503
Service stations	29	20,119	31	26,163	23	47,901	5	1,408
Other retail stores	461	9,248	431	49,641	343	25,967 #	138	2,797 #
Retail Stores Totals	881	87,950	1,015	293,399	719	149,888	252	12,297
All Other Outlets	1,045	43,353	1,065	77,565	876	45,847	306	7,406
Totals All Outlets	1,926	131,303	2,080	370,964	1,595	195,735	558	19,703
Type of business	TUOLUMNE		YUBA					
	Permits	Taxable transactions	Permits	Taxable transactions				
Retail Stores								
Apparel stores	38	1,339	15	343				
General merchandise stores	24	27,559	20	19,021				
Food stores	50	11,390	53	8,695				
Eating and drinking places	163	13,605	108	9,018				
Home furnishings and appliances	69	3,345	28	1,416				
Bldg. matrl. and farm implements	41	18,292	24	9,428				
Auto dealers and auto supplies	49	15,303	59	10,315				
Service stations	26	14,313	23	16,955				
Other retail stores	452	17,143	263	7,667				
Retail Stores Totals	912	122,289	593	82,858				
All Other Outlets	1,246	42,009	715	56,906				
Totals All Outlets	2,158	164,298	1,308	139,764				

Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other retail stores" when possible.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS	ALAMEDA	ALHAMBRA	ALISO VIEJO	ANAHEIM	ANTIOCH	APPLE VALLEY	ARCADIA
Retail Stores								
Apparel stores	729	2,249	5,830	#	19,530	7,981	167	26,345
General merchandise stores	2,477	11,854	55,350	#	62,392	61,639	28,595	45,734
Food stores	5,319	10,139	6,491	5,959	37,885	12,300	10,611	9,070
Eating and drinking places	14,208	20,733	30,643	10,562	145,344	23,837	10,362	30,061
Home furnishings and appliances	14,658	7,059	3,248	1,057	40,044	5,831	657	2,216
Bldg. matrl. and farm implements	4,853	4,567	#	#	141,003	39,603	#	1,464
Auto dealers and auto supplies	852	19,495	103,476	1,288	136,569	40,992	2,533	#
Service stations	16,005	13,557	29,110	11,249	121,773	24,826	19,107	16,661
Other retail stores	7,684	25,326	34,823 #	57,857 #	127,530	23,942	25,809 #	42,875 #
Retail Stores Totals	66,785	114,979	268,971	87,972	832,070	240,951	97,841	174,426
All Other Outlets	17,977	24,966	29,730	13,390	681,966	21,669	5,733	29,931
Totals All Outlets	84,762	139,945	298,701	101,362	1,514,036	262,620	103,574	204,357
Type of business	ARROYO GRANDE	ATASCADERO	AUBURN	AZUSA	BAKERSFIELD	BALDWIN PARK	BANNING	BARSTOW
Retail Stores								
Apparel stores	2,848	1,083	946	1,174	48,626	1,436	266	13,755
General merchandise stores	16,385	6,133	6,537	#	209,595	24,138	6,537	#
Food stores	4,908	7,676	3,633	4,815	72,845	6,547	4,912	6,234
Eating and drinking places	6,382	7,253	6,054	9,126	116,876	14,821	7,745	17,979
Home furnishings and appliances	4,062	3,256	1,315	1,416	47,484	708	975	910
Bldg. matrl. and farm implements	5,076	18,609	2,963	7,991	126,946	26,417	374	7,369
Auto dealers and auto supplies	9,649	11,556	9,195	3,065	294,365	2,685	15,668	12,264
Service stations	12,552	10,217	#	15,690	91,167	19,752	7,517	62,318
Other retail stores	8,681	12,853	56,185 #	41,242 #	164,476	22,162	4,775	17,323 #
Retail Stores Totals	70,543	78,636	86,828	84,519	1,172,380	118,666	48,769	138,152
All Other Outlets	7,315	12,459	20,894	25,476	297,420	23,397	12,689	10,985
Totals All Outlets	77,858	91,095	107,722	109,995	1,469,800	142,063	61,458	149,137
Type of business	BELLFLOWER	BENICIA	BERKELEY	BEVERLY HILLS	BREA	BRENTWOOD	BUENA PARK	BURBANK
Retail Stores								
Apparel stores	978	2,277	14,060	80,858	42,615	6,124	9,348	18,571
General merchandise stores	9,586	1,523	14,168	81,325	73,419	3,787	40,578	97,103
Food stores	5,593	4,833	15,295	5,224	9,098	10,136	9,339	21,384
Eating and drinking places	13,455	7,976	55,382	62,861	44,496	10,971	33,844	71,745
Home furnishings and appliances	2,665	2,866	17,869	14,917	17,797	3,816	6,220	51,393
Bldg. matrl. and farm implements	1,836	12,594	23,166	1,380	15,422	16,872	9,730	54,339
Auto dealers and auto supplies	38,947	2,222	35,964	84,055	2,763	15,573	142,673	29,085
Service stations	24,641	17,168	21,000	4,822	17,759	17,158	20,126	44,809
Other retail stores	10,410	11,770	63,247	76,332	60,478	9,993	25,275	99,851
Retail Stores Totals	108,111	63,229	260,151	411,774	283,847	94,430	297,133	488,280
All Other Outlets	18,772	65,793	72,998	134,534	127,542	12,599	98,854	194,666
Totals All Outlets	126,883	129,022	333,149	546,308	411,389	107,029	395,987	682,946
Type of business	BURLINGAME	CALABASAS	CALEXICO	CAMARILLO	CAMPBELL	CAPITOLA	CARLSBAD	CARSON
Retail Stores								
Apparel stores	11,369	4,702	9,707	41,336	11,683	9,330	55,424	4,058
General merchandise stores	4,892	#	#	22,762	11,769	26,490	61,656	39,089
Food stores	4,318	6,684	7,024	8,933	7,412	5,444	17,132	9,608
Eating and drinking places	22,219	11,995	11,518	28,000	25,296	12,118	45,346	26,010
Home furnishings and appliances	5,668	2,581	2,119	10,023	4,028	3,770	14,234	#
Bldg. matrl. and farm implements	7,554	#	809	18,930	35,637	8,089	13,950	38,903
Auto dealers and auto supplies	73,147	39,707	15,740	13,769	7,819	28,134	177,235	109,929
Service stations	10,460	9,534	15,362	23,413	18,405	5,910	38,774	33,485
Other retail stores	21,886	33,213 #	41,289 #	31,562	34,564	13,853	50,281	69,364 #
Retail Stores Totals	161,513	108,416	103,568	198,728	156,613	113,138	474,032	330,446
All Other Outlets	53,556	40,681	8,790	71,446	57,699	8,704	127,046	114,197
Totals All Outlets	215,069	149,097	112,358	270,174	214,312	121,842	601,078	444,643

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	CATHEDRAL CITY	CERES	CERRITOS	CHICO	CHINO	CHINO HILLS	CHULA VISTA	CITRUS HEIGHTS
Retail Stores								
Apparel stores	1,350	1,064	40,152	15,069	17,222	975	23,965	14,898
General merchandise stores	18,816	24,113	70,973	64,214	59,478	30,904	166,581	83,754
Food stores	11,566	6,873	3,440	19,915	7,288	11,495	28,454	13,273
Eating and drinking places	14,259	9,971	27,952	36,936	26,792	11,784	59,081	29,110
Home furnishings and appliances	10,505	455	19,399	19,765	4,538	2,450	19,592	11,434
Bldg. matrl. and farm implements	16,309	19,556	17,930	50,039	20,780	#	36,704	#
Auto dealers and auto supplies	107,000	9,085	271,695	55,179	23,301	2,676	63,769	15,779
Service stations	21,174	15,011	9,447	32,800	31,234	18,355	61,277	18,786
Other retail stores	8,893	8,286	49,383	54,242	56,746	27,311 #	70,219	68,970 #
Retail Stores Totals	209,872	94,414	510,371	348,159	247,379	105,950	529,642	256,004
All Other Outlets	27,409	29,463	85,773	57,205	153,676	6,837	58,234	23,121
Totals All Outlets	237,281	123,877	596,144	405,364	401,055	112,787	587,876	279,125
Type of business	CLAREMONT	CLOVIS	COACHELLA	COLMA	COLTON	COMMERCE	COMPTON	CONCORD
Retail Stores								
Apparel stores	676	7,779	1,859	9,029	580	18,371	4,018	28,340
General merchandise stores	#	77,751	#	23,951	#	16,782	6,362	81,252
Food stores	4,495	23,934	9,812	141	13,214	2,233	10,941	18,892
Eating and drinking places	9,718	28,446	6,435	3,844	13,502	11,115	10,311	41,076
Home furnishings and appliances	488	4,995	1,153	4,778	4,655	4,434	3,941	25,155
Bldg. matrl. and farm implements	#	46,657	3,392	#	18,979	#	2,019	69,072
Auto dealers and auto supplies	69,075	87,200	6,523	78,676	79,455	4,387	7,029	152,139
Service stations	13,077	17,379	32,820	#	52,496	15,929	16,972	34,227
Other retail stores	8,788 #	28,943	4,460 #	52,372 #	31,853 #	24,377 #	7,039	67,707
Retail Stores Totals	106,317	323,084	66,454	172,791	214,734	97,628	68,632	517,860
All Other Outlets	8,152	42,192	17,609	11,364	51,614	260,091	57,142	124,251
Totals All Outlets	114,469	365,276	84,063	184,155	266,348	357,719	125,774	642,111
Type of business	CORONA	CORTE MADERA	COSTA MESA	COVINA	CULVER CITY	CUPERTINO	CYPRESS	DALY CITY
Retail Stores								
Apparel stores	17,762	14,315	106,107	1,903	22,509	4,771	2,501	15,001
General merchandise stores	92,659	25,677	150,292	20,102	86,394	34,429	43,062	39,403
Food stores	21,516	2,852	27,882	7,682	11,504	6,378	3,727	11,294
Eating and drinking places	56,185	8,756	80,291	21,915	29,593	26,570	14,876	31,148
Home furnishings and appliances	21,490	7,058	65,325	#	17,681	2,577	#	9,983
Bldg. matrl. and farm implements	99,151	5,770	45,445	#	21,507	#	#	#
Auto dealers and auto supplies	98,705	26,600	162,541	25,024	48,735	830	4,040	33,998
Service stations	85,170	#	44,510	24,066	19,369	15,876	17,534	28,137
Other retail stores	81,665	18,639 #	148,787	83,338 #	60,838	18,178 #	83,978 #	31,468 #
Retail Stores Totals	574,303	109,667	831,180	184,030	318,130	109,609	169,718	200,432
All Other Outlets	379,597	15,264	187,854	24,265	78,659	176,345	132,002	14,129
Totals All Outlets	953,900	124,931	1,019,034	208,295	396,789	285,954	301,720	214,561
Type of business	DANA POINT	DANVILLE	DAVIS	DELANO	DIAMOND BAR	DOWNEY	DUARTE	DUBLIN
Retail Stores								
Apparel stores	2,278	5,512	2,595	1,143	304	20,063	282	10,858
General merchandise stores	3,470	#	5,899	8,492	6,388	48,524	26,699	18,777
Food stores	9,872	7,322	10,360	8,798	4,134	10,560	2,020	7,286
Eating and drinking places	24,129	13,136	20,236	5,781	12,173	38,399	6,350	25,770
Home furnishings and appliances	3,462	3,158	1,433	1,325	508	7,847	1,551	20,893
Bldg. matrl. and farm implements	5,906	2,141	4,840	13,181	1,595	25,452	#	22,598
Auto dealers and auto supplies	695	1,244	48,834	14,705	#	95,622	60,849	93,890
Service stations	16,782	15,213	17,517	5,205	31,335	36,182	#	21,522
Other retail stores	13,846	43,059 #	16,039	19,410	19,738 #	31,678	9,843 #	49,251
Retail Stores Totals	80,440	90,785	127,753	78,040	76,175	314,327	107,594	270,845
All Other Outlets	31,905	13,597	9,877	10,757	10,128	45,010	9,916	44,197
Totals All Outlets	112,345	104,382	137,630	88,797	86,303	359,337	117,510	315,042

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	EL CAJON	EL CENTRO	EL CERRITO	ELK GROVE	EL MONTE	EL SEGUNDO	EMERYVILLE	ENCINITAS
Retail Stores								
Apparel stores	17,508	9,902	3,428	15,269	4,530	1,534	14,356	6,296
General merchandise stores	51,446	65,131	11,892	46,929	18,956	#	4,569	23,778
Food stores	16,227	8,405	5,450	25,773	9,755	#	3,694	18,234
Eating and drinking places	32,231	18,329	7,951	37,884	18,415	20,248	17,393	33,552
Home furnishings and appliances	18,748	1,716	3,557	13,953	4,066	384	36,597	19,153
Bldg. matrl. and farm implements	57,716	28,999	15,823	25,815	20,942	#	#	#
Auto dealers and auto supplies	141,657	34,177	19,333	129,430	281,619	835	#	32,051
Service stations	77,090	11,682	5,143	39,544	27,096	#	5,313	24,292
Other retail stores	60,734	13,914	10,933	56,672	15,190	122,857	44,783	71,628
Retail Stores Totals	473,357	192,255	83,510	391,269	400,569	145,858	126,705	228,984
All Other Outlets	68,648	34,956	3,432	47,626	53,478	86,893	35,857	32,960
Totals All Outlets	542,005	227,211	86,942	438,895	454,047	232,751	162,562	261,944
Type of business	ESCONDIDO	EUREKA	FAIRFIELD	FOLSOM	FONTANA	FOUNTAIN VALLEY	FREMONT	FRESNO
Retail Stores								
Apparel stores	22,417	5,535	15,268	23,345	9,691	4,152	9,400	66,132
General merchandise stores	67,011	44,206	66,983	67,295	50,307	39,305	60,422	234,099
Food stores	33,596	7,480	17,497	15,665	27,820	8,169	22,340	97,785
Eating and drinking places	41,733	13,784	30,789	32,902	35,521	21,259	48,121	159,116
Home furnishings and appliances	7,952	4,997	12,284	7,844	6,035	10,720	15,700	62,387
Bldg. matrl. and farm implements	86,729	23,635	21,886	30,519	28,430	8,523	53,041	161,560
Auto dealers and auto supplies	203,589	37,680	88,953	145,067	140,542	28,594	125,400	291,079
Service stations	66,203	17,413	37,161	18,660	68,474	50,182	51,731	123,331
Other retail stores	60,786	27,617	61,868	55,627	27,874	31,891	113,389	231,717
Retail Stores Totals	590,016	182,347	352,689	396,924	394,694	202,795	499,544	1,427,206
All Other Outlets	133,926	33,241	62,247	28,947	129,491	51,581	211,532	432,342
Totals All Outlets	723,942	215,588	414,936	425,871	524,185	254,376	711,076	1,859,548
Type of business	FULLERTON	GARDENA	GARDEN GROVE	GILROY	GLENDALE	GLENDORA	GOLETA	GRASS VALLEY
Retail Stores								
Apparel stores	12,004	1,629	5,319	46,632	46,793	#	1,075	2,265
General merchandise stores	62,127	22,434	56,712	42,048	72,132	29,195	26,513	16,167
Food stores	21,782	9,253	16,522	5,544	27,924	8,218	7,303	15,162
Eating and drinking places	45,701	23,645	50,179	23,423	57,176	14,259	20,210	9,162
Home furnishings and appliances	12,125	2,527	6,868	7,968	17,953	2,026	6,544	4,660
Bldg. matrl. and farm implements	18,531	26,863	20,747	28,730	33,283	#	20,598	8,101
Auto dealers and auto supplies	37,686	30,306	81,548	59,056	174,199	45,796	23,010	27,969
Service stations	52,331	21,186	68,309	26,592	44,001	11,061	16,175	9,046
Other retail stores	53,046	9,233	26,102	31,392	82,218	33,934	22,647	14,016
Retail Stores Totals	315,333	147,076	332,306	271,385	555,679	144,489	144,075	106,548
All Other Outlets	101,071	64,244	124,813	40,785	130,869	22,575	43,966	20,432
Totals All Outlets	416,404	211,320	457,119	312,170	686,548	167,064	188,041	126,980
Type of business	HANFORD	HAWTHORNE	HAYWARD	HEALDSBURG	HEMET	HERMOSA BEACH	HESPERIA	HOLLISTER
Retail Stores								
Apparel stores	6,518	5,854	16,021	1,699	4,590	1,466	408	801
General merchandise stores	40,185	41,842	60,638	2,166	55,261	#	8,258	10,749
Food stores	13,090	8,329	15,333	3,760	9,673	5,894	15,438	8,218
Eating and drinking places	15,813	17,393	34,078	7,806	23,984	18,988	16,985	7,385
Home furnishings and appliances	4,608	14,433	19,294	1,069	4,142	1,579	2,732	1,834
Bldg. matrl. and farm implements	17,697	36,554	45,189	8,574	35,297	#	21,385	7,555
Auto dealers and auto supplies	28,833	39,225	93,196	17,440	69,812	6,090	14,801	11,949
Service stations	8,035	14,188	48,057	5,413	26,967	#	43,064	9,593
Other retail stores	20,864	30,030	51,729	8,741	18,039	19,950	15,611	10,657
Retail Stores Totals	155,643	207,848	383,535	56,668	247,765	53,967	138,682	68,741
All Other Outlets	20,239	42,655	268,021	18,211	31,427	4,545	45,775	18,363
Totals All Outlets	175,882	250,503	651,556	74,879	279,192	58,512	184,457	87,104

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	HUNTINGTON BEACH	HUNTINGTON PARK	INDIO	INDUSTRY	INGLEWOOD	IRVINE	LAFAYETTE	LAGUNA BEACH
Retail Stores								
Apparel stores	27,812	11,936	2,169	15,455	10,067	34,433	1,442	7,626
General merchandise stores	51,805	11,320	9,268	73,646	44,771	94,476	3,625	2,181
Food stores	29,598	7,343	14,813	5,728	12,253	32,485	5,858	5,699
Eating and drinking places	75,870	16,716	14,680	31,219	26,306	110,550	10,450	27,727
Home furnishings and appliances	25,347	14,218	#	10,502	3,478	53,647	1,841	4,466
Bldg. matrl. and farm implements	72,360	#	36,590	73,192	14,395	22,591	4,524	4,282
Auto dealers and auto supplies	112,328	38,070	69,151	125,305	28,236	179,820	1,548	1,420
Service stations	58,311	8,439	14,980	16,838	25,331	46,931	6,903	5,513
Other retail stores	89,150	26,562 #	26,077 #	81,659	57,564	219,073	12,441	16,862
Retail Stores Totals	542,581	134,604	187,728	433,544	222,401	794,006	48,632	75,776
All Other Outlets	121,416	22,194	36,921	303,333	39,989	431,892	12,927	21,847
Totals All Outlets	663,997	156,798	224,649	736,877	262,390	1,225,898	61,559	97,623
Type of business	LAGUNA HILLS	LAGUNA NIGUEL	LA HABRA	LAKE ELSINORE	LAKE FOREST	LAKEWOOD	LA MESA	LA MIRADA
Retail Stores								
Apparel stores	8,994	12,093	9,142	11,195	3,464	23,617	8,568	2,836
General merchandise stores	24,534	59,131	52,362	#	34,835	53,952	52,693	4,364
Food stores	4,295	12,487	9,257	10,422	14,121	10,217	12,196	5,220
Eating and drinking places	20,432	20,597	21,154	15,658	30,843	34,939	28,624	12,756
Home furnishings and appliances	25,687	7,901	12,245	1,563	9,660	8,958	11,525	27,976
Bldg. matrl. and farm implements	3,966	26,024	27,713	20,003	35,760	#	11,612	13,409
Auto dealers and auto supplies	6,853	42,134	21,758	34,237	24,681	29,284	61,021	15,337
Service stations	9,450	15,329	24,811	23,242	30,868	29,341	21,864	36,056
Other retail stores	23,055	18,648	16,948	35,759 #	39,572	51,357 #	36,389	11,510
Retail Stores Totals	127,266	214,344	195,390	152,079	223,804	241,665	244,492	129,464
All Other Outlets	29,601	36,103	27,986	20,693	112,596	10,793	19,422	96,017
Totals All Outlets	156,867	250,447	223,376	172,772	336,400	252,458	263,914	225,481
Type of business	LANCASTER	LA PUENTE	LA QUINTA	LA VERNE	LAWNDALE	LEMON GROVE	LIVERMORE	LODI
Retail Stores								
Apparel stores	5,705	3,051	6,722	5,784	1,133	1,598	938	2,888
General merchandise stores	71,568	4,880	37,539	10,002	1,546	2,235	51,018	35,462
Food stores	17,140	5,151	10,982	3,330	2,063	4,798	18,283	14,357
Eating and drinking places	36,644	9,334	19,928	11,690	6,792	6,737	26,663	21,505
Home furnishings and appliances	9,308	1,464	6,477	2,885	1,989	940	7,018	3,439
Bldg. matrl. and farm implements	51,322	#	27,158	2,778	14,233	#	57,168	22,741
Auto dealers and auto supplies	96,127	13,830	31,213	#	5,956	33,024	32,729	50,527
Service stations	63,766	7,117	11,387	10,737	14,731	9,819	38,952	17,653
Other retail stores	34,559	7,468 #	10,939	13,588 #	9,542	27,980 #	43,165	18,278
Retail Stores Totals	386,139	52,295	162,345	60,794	57,985	87,131	275,934	186,850
All Other Outlets	81,804	6,282	23,276	22,924	8,560	20,054	183,021	44,030
Totals All Outlets	467,943	58,577	185,621	83,718	66,545	107,185	458,955	230,880
Type of business	LOMPOC	LONG BEACH	LOS ALAMITOS	LOS ALTOS	LOS ANGELES	LOS BANOS	LOS GATOS	LYNWOOD
Retail Stores								
Apparel stores	468	29,487	460	2,779	432,633	643	7,221	3,876
General merchandise stores	16,544	104,115	422	2,395	958,555	15,362	4,701	3,717
Food stores	8,186	53,902	1,889	5,492	458,386	6,938	10,482	7,484
Eating and drinking places	9,588	168,172	8,252	9,013	1,323,141	8,555	20,290	13,763
Home furnishings and appliances	1,247	25,012	1,939	4,072	313,733	674	7,296	2,344
Bldg. matrl. and farm implements	9,714	209,363	#	1,250	609,874	3,314	3,084	#
Auto dealers and auto supplies	16,140	80,534	1,048	#	1,054,687	9,959	40,653	5,799
Service stations	9,359	147,415	#	9,405	1,206,495	11,247	13,483	17,177
Other retail stores	5,777	113,401	34,714 #	11,822 #	1,213,601	4,350	65,229	14,056 #
Retail Stores Totals	77,023	931,401	48,724	46,228	7,571,105	61,042	172,439	68,216
All Other Outlets	11,189	231,796	20,674	5,952	2,364,554	10,700	20,158	11,868
Totals All Outlets	88,212	1,163,197	69,398	52,180	9,935,659	71,742	192,597	80,084

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	MADERA	MALIBU	MANHATTAN BEACH	MANTECA	MARTINEZ	MENLO PARK	MERCED	MILLBRAE
Retail Stores								
Apparel stores	1,540	6,911	17,001	4,780	662	1,460	5,804	609
General merchandise stores	22,963	#	32,847	31,483	#	2,768	57,112	4,717
Food stores	12,867	5,730	9,613	9,993	8,124	9,854	12,687	3,906
Eating and drinking places	10,951	18,737	34,352	16,087	7,557	19,390	22,218	11,080
Home furnishings and appliances	2,022	1,715	4,505	3,079	797	9,507	7,271	#
Bldg. matrl. and farm implements	23,707	2,117	#	21,959	13,575	2,589	32,148	6,061
Auto dealers and auto supplies	20,202	#	#	37,119	1,963	3,154	62,181	3,325
Service stations	8,067	6,852	9,835	19,036	10,057	12,190	20,523	9,273
Other retail stores	12,894	9,070 #	37,388 #	23,247	22,575 #	14,840	26,434	4,820 #
Retail Stores Totals	115,213	51,132	145,541	166,783	65,310	75,752	246,378	43,791
All Other Outlets	34,356	5,794	38,650	31,992	34,524	76,069	54,852	7,577
Totals All Outlets	149,569	56,926	184,191	198,775	99,834	151,821	301,230	51,368
Type of business	MILL VALLEY	MILPITAS	MISSION VIEJO	MODESTO	MONROVIA	MONTCLAIR	MONTEBELLO	MONTEREY
Retail Stores								
Apparel stores	3,904	38,878	34,044	38,228	4,765	19,251	19,161	7,508
General merchandise stores	2,680	28,657	62,636	128,481	10,537	78,186	61,259	24,390
Food stores	5,157	9,212	15,103	34,241	5,974	2,922	6,735	9,757
Eating and drinking places	7,580	43,283	29,932	68,663	18,666	19,458	21,993	37,779
Home furnishings and appliances	2,214	#	18,166	29,615	2,686	8,355	10,671	4,597
Bldg. matrl. and farm implements	4,026	22,424	18,953	57,048	#	8,139	15,208	3,180
Auto dealers and auto supplies	#	3,075	61,657	57,425	56,824	80,430	28,525	5,946
Service stations	11,282	22,909	33,544	47,902	12,767	8,275	47,265	6,549
Other retail stores	12,500 #	52,514 #	70,742	110,047	58,851 #	53,915	18,242	27,527
Retail Stores Totals	49,343	220,952	344,777	571,650	171,070	278,931	229,059	127,233
All Other Outlets	10,619	110,824	58,825	103,687	37,995	29,534	62,342	38,014
Totals All Outlets	59,962	331,776	403,602	675,337	209,065	308,465	291,401	165,247
Type of business	MONTEREY PARK	MOORPARK	MORENO VALLEY	MORGAN HILL	MOUNTAIN VIEW	MURRIETA	NAPA	NATIONAL CITY
Retail Stores								
Apparel stores	3,393	5,054	10,854	#	4,949	6,756	14,124	18,622
General merchandise stores	5,511	#	65,320	12,763	61,679	46,032	36,019	42,118
Food stores	5,135	4,257	24,531	5,880	11,644	18,670	17,575	6,284
Eating and drinking places	22,411	9,110	37,398	13,091	37,409	20,963	29,395	24,875
Home furnishings and appliances	1,078	1,370	9,631	2,086	11,669	23,578	5,852	7,570
Bldg. matrl. and farm implements	#	1,178	38,118	7,995	10,250	40,380	33,069	#
Auto dealers and auto supplies	#	529	64,519	23,105	24,313	25,887	31,414	148,657
Service stations	14,186	9,882	40,968	23,113	37,493	21,885	23,625	21,858
Other retail stores	42,960 #	16,244 #	20,732	16,721 #	40,508	45,579	27,904	66,441 #
Retail Stores Totals	94,674	47,624	312,071	104,754	239,914	249,730	218,977	336,425
All Other Outlets	20,727	19,078	22,097	33,554	94,871	35,435	56,939	44,865
Totals All Outlets	115,401	66,702	334,168	138,308	334,785	285,165	275,916	381,290
Type of business	NEWARK	NEWPORT BEACH	NORCO	NORWALK	NOVATO	OAKDALE	OAKLAND	OCEANSIDE
Retail Stores								
Apparel stores	13,285	42,514	951	3,792	6,615	197	13,839	10,260
General merchandise stores	33,644	62,716	#	50,963	38,144	7,371	44,768	63,245
Food stores	6,294	21,200	5,455	9,780	8,260	6,598	47,484	27,415
Eating and drinking places	16,932	99,375	11,805	19,512	16,532	6,058	105,388	46,464
Home furnishings and appliances	1,686	22,190	2,854	3,842	3,022	1,369	17,667	7,878
Bldg. matrl. and farm implements	17,250	7,410	#	#	7,056	7,417	80,771	38,034
Auto dealers and auto supplies	33,634	121,591	54,318	54,738	25,039	16,883	134,583	34,020
Service stations	10,659	29,629	23,397	32,259	17,537	12,890	109,236	46,977
Other retail stores	15,697	85,746	27,603 #	19,020 #	26,151	4,051	124,004	55,575
Retail Stores Totals	149,081	492,371	126,383	193,906	148,356	62,834	677,740	329,868
All Other Outlets	88,400	138,885	21,604	26,774	26,696	17,180	457,308	60,837
Totals All Outlets	237,481	631,256	147,987	220,680	175,052	80,014	1,135,048	390,705

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	ONTARIO	ORANGE	OROVILLE	OXNARD	PALMDALE	PALM DESERT	PALM SPRINGS	PALO ALTO
Retail Stores								
Apparel stores	59,792	23,581	633	12,919	20,242	41,167	4,821	33,510
General merchandise stores	40,888	50,754	#	77,218	87,128	87,056	28,899	72,219
Food stores	29,911	22,543	5,534	23,958	22,057	14,133	13,243	8,451
Eating and drinking places	75,658	69,596	7,976	44,448	39,522	47,817	40,596	56,126
Home furnishings and appliances	27,721	17,877	1,859	22,871	17,466	31,898	4,346	17,024
Bldg. matrl. and farm implements	98,745	58,155	9,457	59,088	36,884	25,967	28,839	7,255
Auto dealers and auto supplies	275,500	139,863	12,167	125,606	72,971	2,005	15,120	51,474
Service stations	118,058	61,505	11,079	48,634	39,252	17,632	24,841	16,575
Other retail stores	231,210	100,641	22,367 #	58,780	39,653	67,545	20,508	65,357
Retail Stores Totals	957,483	544,515	71,072	473,522	375,175	335,220	181,213	327,991
All Other Outlets	480,731	277,494	12,653	122,070	58,213	56,351	48,238	133,986
Totals All Outlets	1,438,214	822,009	83,725	595,592	433,388	391,571	229,451	461,977
Type of business	PARAMOUNT	PASADENA	PASO ROBLES	PERRIS	PETALUMA	PICO RIVERA	PINOLE	PITTSBURG
Retail Stores								
Apparel stores	4,422	42,803	5,625	998	12,311	5,535	2,095	4,228
General merchandise stores	#	75,931	28,677	#	13,414	31,728	17,787	20,270
Food stores	10,229	27,160	7,243	8,501	14,607	8,400	4,498	8,435
Eating and drinking places	8,619	101,708	17,974	10,277	19,568	19,374	11,201	13,481
Home furnishings and appliances	2,093	34,093	4,619	520	3,987	1,617	2,955	5,523
Bldg. matrl. and farm implements	28,920	24,379	19,010	6,963	12,174	20,196	7,748	14,491
Auto dealers and auto supplies	3,235	104,917	30,542	9,859	77,810	#	2,629	43,433
Service stations	21,090	39,488	18,485	34,150	21,197	21,774	8,612	11,419
Other retail stores	31,914 #	98,575	20,694	25,800 #	24,987	27,244 #	16,634	17,431
Retail Stores Totals	110,522	549,054	152,869	97,068	200,055	135,868	74,159	138,711
All Other Outlets	69,343	209,352	26,814	50,373	71,015	36,888	1,863	32,266
Totals All Outlets	179,865	758,406	179,683	147,441	271,070	172,756	76,022	170,977
Type of business	PLACENTIA	PLACERVILLE	PLEASANT HILL	PLEASANTON	POMONA	PORTERVILLE	POWAY	RANCHO CORDOVA
Retail Stores								
Apparel stores	571	857	8,505	32,374	1,594	2,051	#	1,479
General merchandise stores	5,796	4,167	25,912	76,888	16,817	30,505	52,514	26,441
Food stores	9,374	4,743	6,207	10,319	16,749	13,711	7,419	9,167
Eating and drinking places	15,785	8,613	18,760	33,040	26,890	11,933	13,892	18,783
Home furnishings and appliances	2,181	1,855	18,014	15,921	5,523	2,967	2,211	13,924
Bldg. matrl. and farm implements	9,278	13,968	3,312	25,358	73,066	12,303	31,356	14,923
Auto dealers and auto supplies	18,293	21,051	2,074	73,327	63,671	23,376	69,204	10,774
Service stations	19,303	6,482	27,197	27,213	50,069	5,292	15,951	18,689
Other retail stores	16,466	7,876	38,111	49,250	22,968	7,273	63,033 #	30,768
Retail Stores Totals	97,047	69,612	148,092	343,690	277,347	109,411	255,580	144,948
All Other Outlets	39,083	15,166	14,059	143,297	80,496	18,539	56,731	89,534
Totals All Outlets	136,130	84,778	162,151	486,987	357,843	127,950	312,311	234,482
Type of business	RANCHO CUCAMONGA	RANCHO MIRAGE	RANCHO SANTA MARGARITA	RED BLUFF	REDDING	REDLANDS	REDONDO BEACH	REDWOOD CITY
Retail Stores								
Apparel stores	32,220	1,087	5,157	389	9,799	4,870	24,435	8,074
General merchandise stores	114,323	#	14,931	#	81,080	37,493	47,355	43,844
Food stores	28,489	7,221	6,871	6,212	24,380	15,840	15,351	15,191
Eating and drinking places	68,816	24,699	14,355	7,283	37,753	25,559	39,706	28,924
Home furnishings and appliances	42,454	15,260	7,105	1,911	17,527	3,572	5,552	13,946
Bldg. matrl. and farm implements	50,224	#	#	9,405	61,355	41,170	12,534	16,435
Auto dealers and auto supplies	7,433	#	46,773	20,134	85,581	68,395	10,890	102,866
Service stations	42,713	5,701	10,610	7,853	40,623	23,965	16,312	27,840
Other retail stores	65,361	57,398 #	26,171 #	20,837 #	74,957	21,313	29,493	48,303
Retail Stores Totals	452,033	111,366	131,973	74,024	433,055	242,177	201,628	305,423
All Other Outlets	136,134	21,796	21,389	14,100	111,541	55,978	25,562	144,243
Totals All Outlets	588,167	133,162	153,362	88,124	544,596	298,155	227,190	449,666

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	RIALTO	RICHMOND	RIDGECREST	RIVERSIDE	ROCKLIN	ROHNERT PARK	ROSEMEAD	ROSEVILLE
Retail Stores								
Apparel stores	2,117	8,890	163	40,733	#	#	446	39,749
General merchandise stores	19,486	48,804	15,796	145,553	5,781	49,621	12,507	148,185
Food stores	16,251	6,059	8,836	46,679	10,452	10,567	4,888	24,924
Eating and drinking places	17,873	14,269	9,603	87,115	12,772	18,587	14,925	68,432
Home furnishings and appliances	1,064	6,444	2,480	29,037	12,035	8,745	3,298	34,940
Bldg. matrl. and farm implements	21,831	10,941	#	157,874	10,906	26,944	#	68,963
Auto dealers and auto supplies	5,944	60,025	14,239	314,971	12,862	4,421	7,823	332,772
Service stations	75,764	57,372	3,222	94,014	17,921	9,344	7,727	49,923
Other retail stores	10,880	19,299	13,304 #	129,524	37,705 #	20,901 #	7,050 #	123,386
Retail Stores Totals	171,210	232,103	67,643	1,045,500	120,434	149,130	58,664	891,274
All Other Outlets	106,593	50,030	6,739	246,693	54,720	23,498	9,555	117,795
Totals All Outlets	277,803	282,133	74,382	1,292,193	175,154	172,628	68,219	1,009,069
Type of business	SACRAMENTO	SALINAS	SAN BERNARDINO	SAN BRUNO	SAN CARLOS	SAN CLEMENTE	SAN DIEGO	SAN DIMAS
Retail Stores								
Apparel stores	61,716	16,404	18,764	10,978	870	3,442	224,243	4,456
General merchandise stores	174,835	78,143	115,196	32,652	3,850	15,911	526,624	13,342
Food stores	73,752	23,504	33,335	3,745	3,506	11,656	208,845	6,740
Eating and drinking places	163,730	39,283	71,862	18,749	9,206	22,422	621,815	12,113
Home furnishings and appliances	30,101	16,847	28,914	2,699	5,502	3,757	173,661	7,931
Bldg. matrl. and farm implements	127,001	55,862	74,171	#	38,405	13,120	373,974	#
Auto dealers and auto supplies	102,162	101,044	172,175	26,991	5,071	3,228	556,140	1,310
Service stations	112,912	55,541	65,680	19,476	7,517	27,917	427,935	13,586
Other retail stores	175,615	42,496	107,237	33,420 #	35,599	15,028	617,060	34,265 #
Retail Stores Totals	1,021,824	429,124	687,334	148,710	109,526	116,481	3,730,297	93,743
All Other Outlets	514,311	125,596	129,775	10,752	37,068	39,451	1,313,827	51,082
Totals All Outlets	1,536,135	554,720	817,109	159,462	146,594	155,932	5,044,124	144,825
Type of business	SAN FERNANDO	SAN FRANCISCO	SAN GABRIEL	SAN JOSE	SAN JUAN CAPISTRANO	SAN LEANDRO	SAN LUIS OBISPO	SAN MARCOS
Retail Stores								
Apparel stores	2,601	221,561	682	123,352	4,373	16,439	11,959	#
General merchandise stores	13,003	301,961	364	297,116	#	95,047	38,718	33,436
Food stores	3,658	112,505	3,540	103,560	3,788	13,340	11,386	11,536
Eating and drinking places	11,074	594,683	15,621	278,709	14,088	26,319	30,926	24,594
Home furnishings and appliances	3,565	146,081	5,672	88,293	10,150	9,757	11,391	36,188
Bldg. matrl. and farm implements	25,109	105,296	3,837	227,667	16,480	61,154	30,621	61,618
Auto dealers and auto supplies	21,891	133,648	11,372	409,545	75,102	70,324	62,044	19,793
Service stations	3,603	145,214	16,250	313,145	10,003	27,898	23,462	24,394
Other retail stores	7,836	600,940	17,573	385,487	38,457 #	32,756	42,186	51,802 #
Retail Stores Totals	92,340	2,361,889	74,911	2,226,874	172,441	353,034	262,693	263,361
All Other Outlets	8,472	1,048,446	15,611	887,585	18,729	158,734	37,905	102,731
Totals All Outlets	100,812	3,410,335	90,522	3,114,459	191,170	511,768	300,598	366,092
Type of business	SAN MATEO	SAN RAFAEL	SAN RAMON	SANTA ANA	SANTA BARBARA	SANTA CLARA	SANTA CLARITA	SANTA CRUZ
Retail Stores								
Apparel stores	30,512	4,613	1,771	35,204	31,738	17,424	28,954	7,541
General merchandise stores	68,420	30,311	19,719	89,747	48,983	79,785	101,627	29,689
Food stores	16,509	15,046	10,054	47,722	25,108	14,751	26,771	10,886
Eating and drinking places	42,678	23,478	21,176	81,901	72,131	65,817	67,030	35,883
Home furnishings and appliances	22,188	24,310	9,274	38,068	22,802	28,975	19,969	6,331
Bldg. matrl. and farm implements	23,979	61,952	21,403	87,059	37,297	31,445	55,659	10,446
Auto dealers and auto supplies	31,158	82,977	4,801	151,339	40,455	147,407	162,488	26,167
Service stations	35,062	28,773	20,050	63,247	30,251	41,460	74,585	15,018
Other retail stores	54,845	44,862	29,133	102,691	56,727	105,509	68,005	32,455
Retail Stores Totals	325,351	316,322	137,381	696,978	365,492	532,573	605,088	174,416
All Other Outlets	47,761	88,085	67,709	306,481	77,896	409,087	115,277	36,808
Totals All Outlets	373,112	404,407	205,090	1,003,459	443,388	941,660	720,365	211,224

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	SANTA FE SPRINGS	SANTA MARIA	SANTA MONICA	SANTA ROSA	SANTEE	SEAL BEACH	SEASIDE	SELMA
Retail Stores								
Apparel stores	1,569	6,602	78,434	34,679	8,523	5,629	325	280
General merchandise stores	22,089	58,583	27,976	102,638	42,794	14,385	1,726	14,310
Food stores	6,579	12,919	21,197	36,042	9,029	4,057	2,089	4,734
Eating and drinking places	15,455	29,250	109,806	51,122	17,042	16,193	6,921	7,912
Home furnishings and appliances	4,875	10,949	28,338	31,693	2,782	3,967	2,113	782
Bldg. matrl. and farm implements	39,933	65,086	28,749	63,455	29,953	727	17,018	18,785
Auto dealers and auto supplies	58,047	80,695	129,027	137,007	9,228	#	71,287	53,900
Service stations	15,791	27,211	36,500	57,405	13,275	13,659	4,667	5,332
Other retail stores	53,682	39,987	108,502	102,871	18,387	5,377 #	9,346	3,430
Retail Stores Totals	218,020	331,282	568,529	616,912	151,013	63,994	115,492	109,465
All Other Outlets	368,406	64,328	211,588	133,957	34,524	19,489	17,038	6,126
Totals All Outlets	586,426	395,610	780,117	750,869	185,537	83,483	132,530	115,591
Type of business	SIGNAL HILL	SIMI VALLEY	SONOMA	SONORA	SOUTH GATE	SOUTH LAKE TAHOE	SOUTH SAN FRANCISCO	STANTON
Retail Stores								
Apparel stores	68	17,091	2,078	706	3,485	4,816	#	682
General merchandise stores	27,229	67,677	4,477	21,178	30,005	6,178	#	#
Food stores	2,062	19,520	6,512	5,018	7,893	10,960	6,355	5,211
Eating and drinking places	3,878	41,589	9,593	4,509	16,340	14,560	23,828	9,934
Home furnishings and appliances	4,151	8,871	1,399	2,093	#	1,148	9,419	720
Bldg. matrl. and farm implements	29,151	41,392	#	10,494	1,043	6,618	29,703	17,930
Auto dealers and auto supplies	73,806	52,085	5,061	1,550	44,727	5,124	11,268	8,460
Service stations	4,084	39,634	5,965	3,986	22,961	4,644	23,166	12,206
Other retail stores	72,393	49,142	11,425 #	9,006	14,062 #	11,912	66,875 #	16,559 #
Retail Stores Totals	216,822	337,001	46,510	58,540	140,516	65,960	170,614	71,702
All Other Outlets	47,266	79,469	7,356	6,820	41,133	12,773	109,666	25,021
Totals All Outlets	264,088	416,470	53,866	65,360	181,649	78,733	280,280	96,723
Type of business	STOCKTON	SUNNYVALE	TEMECULA	THOUSAND OAKS	TORRANCE	TRACY	TRUCKEE	TULARE
Retail Stores								
Apparel stores	28,416	4,520	30,515	31,192	44,986	11,781	1,796	10,631
General merchandise stores	130,105	48,698	102,862	50,017	135,551	47,878	3,082	21,674
Food stores	49,211	13,931	19,389	28,455	22,306	11,964	4,464	18,297
Eating and drinking places	69,570	46,039	54,820	59,998	84,519	22,443	7,122	12,497
Home furnishings and appliances	22,999	6,735	31,140	28,385	45,802	5,484	2,665	3,411
Bldg. matrl. and farm implements	135,147	49,654	47,043	36,601	48,161	31,477	11,750	20,053
Auto dealers and auto supplies	162,588	100,166	150,984	163,181	196,970	68,403	1,279	23,541
Service stations	58,502	35,890	53,751	42,272	61,162	35,170	7,255	10,751
Other retail stores	113,359	64,470	96,543	83,539	132,300	26,404	6,013	14,882
Retail Stores Totals	769,897	370,103	587,047	523,640	771,757	261,004	45,426	135,737
All Other Outlets	195,104	280,479	100,496	128,165	216,552	40,986	17,942	33,081
Totals All Outlets	965,001	650,582	687,543	651,805	988,309	301,990	63,368	168,818
Type of business	TURLOCK	TUSTIN	UKIAH	UNION CITY	UPLAND	VACAVILLE	VALLEJO	VENTURA
Retail Stores								
Apparel stores	8,488	13,146	1,065	1,075	7,723	33,925	8,911	23,145
General merchandise stores	53,990	33,753	22,999	#	33,879	57,472	54,890	55,642
Food stores	16,025	12,167	7,025	6,541	9,766	17,159	14,148	17,311
Eating and drinking places	23,238	32,136	8,064	19,877	23,960	29,995	27,976	50,703
Home furnishings and appliances	6,803	10,310	1,774	6,237	12,701	11,608	6,938	11,314
Bldg. matrl. and farm implements	30,522	22,937	19,730	25,814	38,000	34,580	22,024	51,227
Auto dealers and auto supplies	36,015	152,283	14,803	3,651	24,934	56,639	78,634	113,919
Service stations	24,514	28,573	7,216	12,373	22,921	27,247	30,712	41,637
Other retail stores	19,030	57,015	13,553	49,688 #	35,503	32,713	22,059	66,078
Retail Stores Totals	218,625	362,320	96,229	125,256	209,387	301,338	266,292	430,976
All Other Outlets	37,804	63,397	7,874	62,825	49,001	55,401	41,932	98,356
Totals All Outlets	256,429	425,717	104,103	188,081	258,388	356,739	308,224	529,332

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

Type of business	VICTORVILLE	VISALIA	VISTA	WALNUT CREEK	WATSONVILLE	WEST COVINA	WEST HOLLYWOOD	WESTMINSTER
Retail Stores								
Apparel stores	17,730	19,473	8,876	24,027	1,497	26,509	18,053	17,136
General merchandise stores	81,984	80,843	53,489	78,259	22,311	58,635	#	55,731
Food stores	16,901	27,138	17,816	13,007	10,189	11,129	20,770	14,014
Eating and drinking places	41,993	44,022	22,517	45,326	13,430	35,573	64,574	27,139
Home furnishings and appliances	21,708	15,365	7,403	17,549	1,607	13,202	23,910	8,349
Bldg. matrl. and farm implements	43,842	40,371	47,500	21,521	27,183	4,326	8,280	29,094
Auto dealers and auto supplies	145,033	71,934	26,610	122,466	25,771	98,306	#	104,464
Service stations	49,733	23,463	28,450	27,266	11,473	23,827	9,267	36,255
Other retail stores	56,986	48,347	29,763	46,940	17,377	39,574	79,508 #	46,815
Retail Stores Totals	475,910	370,956	242,424	396,361	130,838	311,081	224,362	338,997
All Other Outlets	56,550	171,226	62,295	60,331	24,357	28,993	47,204	32,872
Totals All Outlets	532,460	542,182	304,719	456,692	155,195	340,074	271,566	371,869
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Type of business	WEST SACRAMENTO	WHITTIER	WINDSOR	WOODLAND	YORBA LINDA	YUBA CITY	YUCAIPA	YUCCA VALLEY
Retail Stores								
Apparel stores	961	9,486	385	2,833	4,886	9,134	390	824
General merchandise stores	2,645	29,959	#	27,940	#	53,700	6,181	17,347
Food stores	13,472	15,750	4,454	15,750	7,074	16,171	6,046	7,569
Eating and drinking places	8,728	26,821	6,419	13,390	15,743	19,960	7,640	7,107
Home furnishings and appliances	#	3,977	756	3,271	7,545	6,902	863	1,189
Bldg. matrl. and farm implements	33,084	14,235	#	33,096	575	28,964	4,804	5,376
Auto dealers and auto supplies	21,345	47,390	1,745	23,010	3,152	42,583	7,053	13,690
Service stations	21,314	16,947	8,234	15,407	10,865	11,256	17,673	10,782
Other retail stores	37,401 #	21,389	39,277 #	17,678	55,691 #	33,166	5,781	7,492
Retail Stores Totals	138,950	185,954	61,270	152,375	105,531	221,836	56,431	71,376
All Other Outlets	147,264	37,936	28,469	65,748	35,327	31,169	7,615	4,683
Totals All Outlets	286,214	223,890	89,739	218,123	140,858	253,005	64,046	76,059

Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other retail stores" when possible.

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	126	8,633	250	38,153	GALT	891	24,900	2,005	32,817
ALBANY	266	38,066	486	45,567	GONZALES	83	5,392	126	9,494
ALTURAS	87	10,240	171	11,125	GRAND TERRACE	115	9,290	210	24,043
AMADOR	18	274	36	282	GREENFIELD	92	12,541	175	19,355
AMERICAN CANYON	107	33,529	283	40,066	GRIDLEY	105	20,773	197	23,093
ANDERSON	234	36,325	462	45,601	GROVER BEACH	176	19,521	401	24,267
ANGELS CAMP	113	17,258	208	19,541	GUADALUPE	55	6,026	94	8,639
ARCATA	327	30,266	696	43,059	GUSTINE	50	4,219	119	5,450
ARTESIA	414	37,688	650	49,041	HALF MOON BAY	263	32,723	508	44,965
ARVIN	90	6,878	136	16,652	HAWAIIAN GARDENS	163	14,770	269	15,964
ATHERTON	64	957	222	2,617	HERCULES	126	23,170	251	31,906
ATWATER	220	32,289	431	48,701	HIDDEN HILLS	18	182	40	453
AVALON	153	15,597	224	16,918	HIGHLAND	360	27,683	625	30,385
AVENAL	58	4,153	78	4,868	HILLSBOROUGH	62	223	243	1,517
BEAUMONT	354	51,624	640	60,566	HOLTVILLE	46	2,143	83	4,097
BELL	397	53,786	638	60,915	HUGHSON	59	10,447	110	12,546
BELL GARDENS	345	32,444	653	41,716	HURON	57	3,718	76	4,198
BELMONT	299	57,151	685	75,508	IMPERIAL	74	26,934	169	40,664
BELVEDERE	25	647	88	1,850	IMPERIAL BEACH	235	17,419	407	18,329
BIG BEAR LAKE	348	38,074	566	43,491	INDIAN WELLS	67	7,734	163	29,381
BIGGS	13	237	28	280	IONE	66	1,775	119	3,549
BISHOP	225	41,445	444	49,047	IRWINDALE	207	37,641	669	119,234
BLUE LAKE	19	1,074	48	1,144	ISLETON	30	1,066	64	4,742
BLYTHE	165	37,538	288	45,050	JACKSON	173	25,510	319	30,546
BRADBURY	7	#	17	35 #	KERMAN	114	21,792	202	22,554
BRAWLEY	200	26,443	356	41,360	KING CITY	170	21,360	334	29,820
BRISBANE	87	18,054	266	93,974	KINGSBURG	105	15,538	202	18,946
BUELLTON	105	31,688	238	38,075	LA CANADA-FLINTRIDGE	249	41,770	577	47,837
CALIFORNIA CITY	80	7,217	141	9,272	LAGUNA WOODS	95	21,987	224	23,188
CALIMESA	79	12,768	150	13,386	LA HABRA HEIGHTS	30	163	95	1,048
CALIPATRIA	27	2,525	42	3,130	LAKEPORT	158	29,476	319	33,195
CALISTOGA	126	16,086	269	18,311	LA PALMA	121	109,503	285	125,163
CANYON LAKE	113	2,498	252	3,410	LARKSPUR	190	37,815	520	45,244
CARMEL	392	41,505	671	45,223	LATHROP	76	27,597	161	56,165
CARPINTERIA	196	20,666	560	31,142	LEMOORE	154	29,240	280	37,966
CHOWCHILLA	97	17,912	181	25,316	LINCOLN	252	33,698	601	51,388
CLAYTON	88	6,958	190	7,920	LINDSAY	104	12,083	179	15,618
CLEARLAKE	148	27,934	262	29,498	LIVE OAK	51	4,346	87	4,723
CLOVERDALE	92	10,769	220	12,481	LIVINGSTON	77	18,585	118	20,785
COALINGA	92	30,772	190	35,734	LOMA LINDA	175	45,601	330	76,270
COLFAX	86	10,623	178	17,810	LOMITA	335	33,376	645	38,239
COLUSA	93	19,961	183	27,096	LOOMIS	119	12,337	286	31,555
CORCORAN	102	14,615	165	26,478	LOS ALTOS HILLS	55	557	195	1,859
CORNING	122	62,608	219	65,574	LOYALTON	15	848	29	1,816
CORONADO	287	29,151	572	53,248	MAMMOTH LAKES	219	30,893	400	43,028
COTATI	147	35,465	334	51,129	MARICOPA	9	927	19	1,091
CRESCENT CITY	153	15,900	293	21,110	MARINA	160	17,494	403	36,546
CUDAHY	154	16,232	367	39,148	MARYSVILLE	267	35,226	461	45,091
DEL MAR	573	28,399	1,220	36,809	MAYWOOD	237	20,217	415	23,819
DEL REY OAKS	20	4,540	53	5,871	MC FARLAND	58	5,156	88	5,967
DESERT HOT SPRINGS	181	23,545	338	24,918	MENDOTA	75	7,536	99	12,823
DINUBA	183	48,248	334	52,670	MONTAGUE	19	1,141	51	3,361
DIXON	196	47,467	421	110,414	MONTE SERENO	21	412	61	467
DORRIS	15	558	23	597	MORAGA	189	16,803	413	18,832
DOS PALOS	61	6,093	107	8,956	MORRO BAY	288	30,334	570	34,299
DUNSMUIR	46	1,597	80	1,711	MOUNT SHASTA	194	15,970	341	19,575
EAST PALO ALTO	97	51,221	173	57,158	NEEDLES	75	11,077	136	13,366
ESCALON	105	18,910	181	21,925	NEVADA CITY	205	11,226	392	28,536
ETNA	18	947	43	1,336	NEWMAN	81	10,929	150	13,236
EXETER	108	16,099	218	18,269	OAKLEY	172	25,848	378	28,527
FAIRFAX	128	8,445	338	9,938	OJAI	192	19,095	537	26,553
FARMERSVILLE	69	7,279	113	10,020	ORANGE COVE	45	2,648	76	3,480
FERNDALE	53	2,743	114	2,967	ORINDA	238	19,114	602	21,609
FILLMORE	122	22,651	256	40,737	ORLAND	134	19,336	260	24,205
FIREBAUGH	63	17,821	91	18,254	PACIFICA	375	30,006	800	33,411
FORT BRAGG	231	29,554	443	39,983	PACIFIC GROVE	290	29,318	709	36,297
FORT JONES	25	2,184	58	2,435	PALOS VERDES ESTATES	88	2,864	339	6,494
FORTUNA	175	27,613	376	32,841	PARADISE	380	35,782	893	40,721
FOSTER CITY	299	49,462	708	93,041	PARLIER	69	6,154	102	6,809
FOWLER	58	12,485	113	28,251	PATTERSON	145	25,039	255	32,162

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, SECOND QUARTER 2006
 (Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PIEDMONT	69	4,110	195	4,822	SOLVANG	210	19,773	383	25,135
PISMO BEACH	260	46,071	445	50,606	SOUTH EL MONTE	657	42,528	2,299	101,825
PLYMOUTH	36	2,983	76	3,778	SOUTH PASADENA	345	34,301	740	41,824
POINT ARENA	28	531	50	896	SUISUN	194	22,802	402	24,110
PORT HUENEME	131	17,804	334	22,715	SUSANVILLE	145	31,520	297	35,940
PORTOLA	62	4,228	124	5,032	SUTTER CREEK	105	6,646	217	8,048
PORTOLA VALLEY	50	2,410	163	3,712	TAFT	137	21,624	251	36,315
RANCHO PALOS VERDES	290	19,689	744	26,922	TEHACHAPI	183	26,350	308	26,350
REEDLEY	202	30,608	403	38,270	TEHAMA	0	--	3	#
RI O DELL	27	2,196	62	2,278	TEMPLE CITY	404	31,587	820	35,917
RIO VISTA	85	18,601	188	24,109	TIBURON	132	9,858	359	11,944
RIPON	112	53,914	225	65,140	TRINIDAD	20	2,056	49	2,093
RIVERBANK	168	35,354	306	44,866	TULELAKE	16	1,956	28	2,058
ROLLING HILLS	9	274	36	296	TWENTYNINE PALMS	173	21,075	306	23,245
ROLLING HILLS ESTATES	208	30,868	419	35,904	VERNON	158	19,773	970	115,667
ROSS	22	395	96	928	VILLA PARK	43	3,670	147	4,085
ST. HELENA	199	40,537	468	58,584	WALNUT	458	28,458	1,220	42,805
SAN ANSELMO	290	18,258	732	23,450	WASCO	141	15,490	215	26,150
SAND CITY	68	54,397	141	60,527	WATERFORD	58	7,747	96	8,624
SANGER	192	34,700	357	45,997	WEED	72	13,077	142	13,989
SAN JACINTO	286	28,386	545	35,456	WESTLAKE VILLAGE	257	56,293	705	71,572
SAN JOAQUIN	20	1,282	30	4,551	WESTMORLAND	17	3,796	24	4,398
SAN JUAN BAUTISTA	115	3,556	228	3,723	WHEATLAND	20	2,346	55	2,456
SAN MARINO	133	8,479	359	9,872	WILLIAMS	63	11,254	106	14,401
SAN PABLO	291	31,453	463	38,131	WILLITS	170	28,431	329	33,995
SANTA PAULA	213	34,818	532	48,131	WILLOWS	103	26,213	207	27,544
SARATOGA	326	17,887	766	21,609	WINTERS	61	6,633	133	8,372
SAUSALITO	363	26,737	849	32,819	WOODLAKE	53	5,197	85	7,492
SCOTTS VALLEY	216	32,806	486	39,106	WOODSIDE	75	8,770	226	10,661
SEBASTOPOL	259	30,435	615	35,302	YOUNTVILLE	62	13,388	129	14,724
SHAFTER	133	32,859	214	159,024	YREKA	186	33,936	415	41,260
SHASTA LAKE	97	8,211	229	15,093					
SIERRA MADRE	129	4,811	354	6,457					
SOLANA BEACH	386	58,124	816	70,039					
SOLEDAD	112	11,955	182	12,604					

Sales omitted because their publication would result in the disclosure of confidential information. In Table 6, these are included with "Total Outlets, Taxable Transactions".

FOOTNOTES

a/ Per capita taxable sales were derived by dividing second quarter self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 36,981,931 for 2005 and 37,444,385 for 2006.

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocable transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

Notes concerning permits:

Permits are tabulated twice a year: as of January 1 and July 1. The number of sales tax permits is printed in the second- and fourth-quarter reports for counties and the first- and third-quarter reports for cities. A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities.

Table 3 to Table 5 Conversion Chart

Business Code	Table 3	Table 5
01	Women's Apparel	Apparel Stores
02	Men's Apparel	Apparel Stores
03	Family Apparel	Apparel Stores
04	Shoes	Apparel Stores
05,07,09	General Merchandise Stores	General Merchandise Stores
27	Drug Stores	General Merchandise Stores
11	Gifts, Art Goods, and Novelties	Other Retail Stores
12	Sporting Goods	Other Retail Stores
13	Florists	Other Retail Stores
14	Photographic Equipment and Supplies	Other Retail Stores
15	Musical Instruments	Other Retail Stores
10,16	Stationery and Books	Other Retail Stores
17	Jewelry	Other Retail Stores
18	Office, Store and School Supplies	Other Retail Stores
19,25,26	Other Specialties	Other Retail Stores
34	Food Stores Selling All Types of Liquor	Food Stores
20,21,33	All Other Food Stores	Food Stores
24	Eating Places: No Alcoholic Beverages	Eating and Drinking Places
35	Eating Places: Beer and Wine	Eating and Drinking Places
36	Eating and Drinking: All Types of Liquor	Eating and Drinking Places
30	Household and Home Furnishings	Home Furnishings and Appliances
31	Household Appliance Dealers	Home Furnishings and Appliances
50	Lumber and Building Materials	Bldg. Matl. and Farm Implements
51	Hardware Stores	Bldg. Matl. and Farm Implements
52	Plumbing and Electrical Supplies	Bldg. Matl. and Farm Implements
53	Paint, Glass, and Wallpaper	Bldg. Matl. and Farm Implements
60	New Motor Vehicle Dealers	Auto Dealers and Auto Supplies
64	Used Motor Vehicle Dealers	Auto Dealers and Auto Supplies
61	Automotive Supplies and Parts	Auto Dealers and Auto Supplies
62	Service Stations	Service Stations
22	Packaged Liquor Stores	Other Retail Stores
32	Second-hand Merchandise	Other Retail Stores
40	Farm Implement Dealers	Bldg. Matl. and Farm Implements
41	Farm and Garden Supply Stores	Other Retail Stores
46	Fuel and Ice Dealers	Other Retail Stores
63	Mobile Homes, Trailers, and Campers	Other Retail Stores
66,67	Boat, Motorcycle, and Plane Dealers	Other Retail Stores
70-79	Business and Personal Services	All Other Outlets
28,29,55-58		
80-99	All Other Outlets	All Other Outlets